

[For departmental use only.]

INCOME-TAX OFFICE MANUAL.



DELHI
GOVERNMENT OF INDIA PR
1923

PREFACE TO THE FIRST EDITION.

Owing to the separation, complete in some provinces, in progress in others, between district offices and income tax offices, an office manual for the Income tax Department has become necessary. The present manual contains the general orders issued by the Government of India or the Board of Inland Revenue regarding the delegation of powers, a description of the special procedure regarding the assessment, collection and refund of income-tax involved by the standardisation of the departmental forms, and brief and simple instructions concerning office procedure and cognate matters. The special procedure is based on that adopted in two provinces and thoroughly tested in one of them for a period of nearly three years. The chapters on office procedure are a compendium from several manuals in various provinces and departments only main principles of general application have been enunciated, and it is not intended to interfere with any special or other system introduced by any Commissioner.

W GASKELL,

Member, Board of Inland Revenue.

TABLE OF CONTENTS

CHAPTER I

Powers

	PARAS
A —Commissioners of Income tax	1—13
B —Miscellaneous	14—18

CHAPTER II

A —Rules regarding the appointment examination promotion, etc., of the Gazetted officers of the Income tax Department	19—28
B —Rules regarding appointment etc., of the non gazetted staff—	
A —Appointment etc	29—39
B —Service books	40—41

CHAPTER III

Leave

A —Casual leave	42—43
B —Other leave	44—45
C —Instructions regarding the grant of leave on medical certificate	46—48
D —Leave Account	49—54

CHAPTER IV

Procedure in connection with the assessment and collection of income tax	55—76
--	-------

CHAPTER V

Rules regarding income tax refunds	77—90
------------------------------------	-------

CHAPTER VI

Budget estimates, appropriation and supplementary grants

I —Budget estimates—	
A —Revenue	91—92
B —Expenditure	93—109
C —January edition of estimates	110
D —Supplementary report in connection with the estimates	111—115
II —Re-appropriation and supplementary grants	116—121

CHAPTER VII.

Interprovincial transfer of assessments	122—125
---	---------

CHAPTER VIII.

Annual returns

CHAPTER IX.

Office procedure—I.

	PAGES.
A.—General	167—161
B.—Rules regarding method of correspondence	162—174
C.—Files and registers	175—179
D.—Procedure relating to correspondence other than correspondence regarding an assessment	180—193
E.—Security bonds	194—199

CHAPTER X.

Office procedure—II

A.—Instructions for the use of combined correspondence register for receipts and issues	200—213
B.—Instructions in regard to indexing	214—216

CHAPTER XI

Copies of records	217—219
-----------------------------	---------

CHAPTER XII.

Retention and destruction of records and papers	220—241
---	---------

CHAPTER XIII

Suits	242—245
-----------------	---------

CHAPTER XIV.

Miscellaneous	246—259
-------------------------	---------

APPENDIX

- A.—List of special Income-tax forms
B.—Forms.

CHAPTER I

Powers

A — COMMISSIONERS OF INCOME-TAX

1. Miscellaneous powers — The Commissioners of Income tax have been authorised,—

- (i) to sanction up to a limit of Rs 15 in each case items of recurring contingent expenditure,
- (ii) to sanction telephone rents for connection of income-tax offices with existing telephone systems,
- (iii) to sanction expenditure on non recurring contingent charges and the purchase of articles for the public service subject to the provisions of the Civil Account Code and to any orders issued from time to time by the Governor General in Council,

(G G O No 418 E B, dated the 11th May 1922)

- (iv) to sanction non recurring expenditure on non contract contingencies up to Rs 500 in each case *(G G O R Dis No 660 I F /25, dated the 5th October 1925),*

- (v) to sign contracts and other instruments relating to the Income tax Department on behalf of the Secretary of State for India *(G G O H D No F 1392 (Judl), dated the 22nd September 1922 and G G O H D No F 597/23 (Judl) dated the 21st October 1926),*

- (vi) to sanction the renting of ordinary office accommodation in ^{Presidency} ~~Capital~~ towns up to a limit of Rs 500 a month and in the case of M fassil towns up to a limit of Rs 100 a month for each office. In the case of buildings hired for the income tax department which are partly used as private residence the officers occupying a part of the building should pay half the rent of the building or 10 per cent of their pay whichever may be less even if the one half of the rent payable by Government exceeds Rs 45 a month *(B I R Memo No 1362 I T dated the 22nd October 1922, G G O No 1014 dated 12th April 1924, G G O R Dis No 660 I T /25 dated the 5th October 1925, and G G O No R Dis 1058-I T /25, dated 16th October 1925), and*

- (vii) to sanction advances from the General Provident Fund to gazetted officers under their control *(G G O No 151-S, dated the 28th October 1922)*

2. Commissioners are Heads of Departments.—With reference to rule 2 (10) of the Supplementary Rules, Commissioners of Income-tax have been declared to be Heads of Departments for the purposes of the said rule (*G G O No 613 C S R, dated 23rd June 1922*)

3 Commissioners to be controlling officers for purposes of travelling allowance.—With reference to rule 191 of the Supplementary Rules read with item 54 in Appendix III thereof, the Commissioner of Income tax in each province has been declared to be the controlling officer for travelling allowance purposes for himself and for all income tax officials under his control (*G G O No 418 E B, dated 11th May 1922*)

4. Appropriation—Out of the funds allotted in each primary unit of appropriation, a Commissioner of Income tax has full power to appropriate sums to meet expenditure falling under that unit, provided that except with the previous consent of the Finance Department,—

- (a) funds may not be appropriated to meet any item of expenditure which has not been sanctioned by an authority empowered to sanction it, and
- (b) funds allotted for non-voted items of expenditure may not be appropriated to meet votable items, and funds allotted for voted items may not be appropriated to meet non votable items

5. Re-appropriation—A Commissioner of Income tax may re-appropriate funds from any primary unit of appropriation to any other such unit, provided that, except with the previous consent of the Finance Department,—

- (a) a Commissioner of Income tax may not meet by re appropriation expenditure which he is not empowered to meet by appropriation,
 - (b) no re appropriation may be made from one grant voted by the Legislative Assembly to another such grant,
 - (c) funds allotted for non voted items of expenditure may not be re appropriated to meet votable items, and funds allotted for voted items may not be re appropriated to meet non votable items,
 - (d) no re appropriation may be made to meet any expenditure, other than contingent expenditure, which is likely to involve further outlay in a future financial year, and
 - (e) no re appropriation may be made from a primary unit allotted under the head Pay of Officers to a primary unit allotted under any other head
- (*B I R letter No 716 I T dated the 12th October 1922*)

6. Anti-rabic treatment.—With reference to rules (1) to (7) of paragraph 1 of Appendix 8 of the Civil Account Code, Volume I (8th edition), power has been delegated to the Commissioners of Income-tax, Assistant Commissioners of Income-tax and Income-tax Officers to sanction concessions mentioned in those rules (G. G. O. R. Dis. No. 141-GI/27, dated the 17th March 1927)

7. Works.—Power to accord administrative approval to residential buildings and other public works up to a limit of Rs. 2,500, subject to the conditions imposed in Fundamental Rule 45 (G. G. O. No. D/1922-F. E., dated the 28th April 1926)

8. Temporary establishment.—Authority to engage temporary establishment, i.e., (a) clerks, accountants, inspectors of income-tax and other officers of similar status, in times of pressure, for not more than six months in each case and (b) menial establishment; provided that (a) as far as possible such sanctions shall not involve commitments in a future year, (b) the expenditure on this account does not exceed the sum of —

Rs. 3,500	during a year in Madras
Rs. 5,500	during a year in Bombay
Rs. 5,000	during a year in Bengal
Rs. 4,000	during a year in United Provinces
Rs. 2,000	during a year in Punjab
Rs. 1,500	during a year in Burma
Rs. 1,000	during a year in Bihar and Orissa
Rs. 1,200	during a year in Central Provinces
Rs. 200	during a year in N.-W. P. Province
Rs. 300	during a year in Delhi

11. Purchase of books, newspapers, etc.—Power to purchase books, newspapers and other publications up to the monetary limit of Rs 500 in a year (G G O D Dis No 1161-I T /25, dated the 23rd December 1925)

12 Government Servants' Conduct Rules—The Commissioners of Income tax have been authorised to exercise the powers of a Commissioner under rule 9 of the Government Servants' Conduct Rules (G G O R Dis No 207 E O /26, dated the 29th June 1926)

13 Power has been delegated to the Commissioners of Income-tax, Major Provinces, except Assam, to authorise any Government servant under their control and not directly appointed by the Government of India to proceed on duty to any part of British India, whether within or beyond their own jurisdiction, or to any Indian State or Foreign Settlement in India (C B R letter R Dis No 155 1 C E /27, dated the 11th May 1927)

B—MISCELLANEOUS

14 Irrecoverable amounts—Power to write off irrecoverable balance of income tax demands has been delegated as below —

Name of officer	Extent of delegation
1 Commissioner of Income tax and Assistant Commissioner of Income tax Bombay City	Unlimited powers
2 Assistant Commissioners of Income tax (except the Assistant Commissioner of Income tax Bombay City) and Senior Income tax Officer, Bombay City	Power to write off sums not exceeding Rs 250 in each case
3 Income tax Officers (except Senior Income tax Officer, Bombay City)	Power to write off sums not exceeding Rs 50 in each case if empowered to do so by the Commissioner of Income tax

All sanctions to write off under this paragraph should be communicated to the Audit Officer concerned who will scrutinise each case and bring to notice any defect of system which appears to require attention (G G O No 141 S, dated 28th October 1922)

15 Supplementary Rule 73—The following officers of the Income tax Department have been exempted from the operation of rule 73 of the Supplementary Rules —

- 1 Commissioners of Income tax (B I R letter No 307-1 T, dated the 21st June 1922)

16 Travelling allowance rules.—The following rates of travelling allowances have been sanctioned for the officers of the Income-tax Department —

(1) *Commissioners of Income tax* —Whole time Commissioners of Income tax will draw the same rates of daily allowance and mileage allowance for road journeys as the local Governments within whose territories the Commissioners are working pay to their own Heads of Departments

(2) (a) *Assistant Commissioners of Income tax* —Assistant Commissioners of Income tax with the exception of the Assistant Commissioners of Income tax in the Madras Presidency draw the same rates of daily allowance and of mileage allowance for road journeys as are sanctioned for Collectors or Deputy Commissioners by the local Governments within whose territories the Assistant Commissioners are working

(G G O. No. 134 S, dated 16th October 1922)

(b) Assistant Commissioners of Income tax in the Madras Presidency will be classed as officers of grades III or II for purposes of travelling allowance under the Madras Government Travelling Allowance Rules, according to their pay

(3) *Income tax Officers* —Income tax Officers will draw the same rates of daily allowance and of mileage allowance for road journeys as are sanctioned by the local Governments within whose territories the Income tax Officers are working for their Provincial Civil Service Officers

(4) The special rate of daily and mileage allowances for special localities will be regulated by rules 46 (b) and 1 (b) of the *Supplementary Rules*

(5) *Journey by rail or steamer* —All officers in the Income-tax Department who travel by rail or by steamer will draw the allowances prescribed in the *Supplementary Rules*

(G G O. No. 250 C S, dated the 11th April 1921)

Assistant Commissioners of Income tax and Income tax Officers

17. The Assistant Commissioners of Income tax and Income tax Officers have been authorised —

(1) To sanction the purchase of—

(a) European articles of furniture up to a limit of Rs 100 and 50 respectively, subject to the provisions of rules 3 (a) and 5 of the *Stores Rules*

- (b) Country articles of furniture up to an annual limit of Rs 250 and 100, respectively.

The limit in (a) and (b) above will apply to any one article or to any number of similar articles purchased at one time

- (2) To make small monthly payments for the supply of drinking water and for dusting offices subject to the provisions in paragraph 14 of Appendix 5 to the Civil Account Code, Volume I (8th edition)
- (3) To incur expenditure on the binding of books and registers, etc , and on the purchase of Postal and Railway Guides (*G G O No 8 S , dated the 7th January 1921*)

18. Hot and cold weather charges.—Power has been delegated to the Assistant Commissioners of Income-tax and Income-tax Officers in the Madras Presidency to incur expenditure under the head "Hot and cold weather charges" for punkha pulling and watering *tattis* during the hot weather and fires, etc , during the cold weather in accordance with the scale and rates prescribed by the Local Government, and subject to the restrictions, if any, imposed by them (*G G O No 3979, dated the 1st September 1924*)

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CHAPTER II

A — RULES REGARDING THE APPOINTMENT, EXAMINATION, PROMOTION, ETC., OF THE GAZETTED OFFICERS OF THE INCOME TAX DEPARTMENT

Commissioners of Income tax

19 Commissioners of Income tax are appointed by the Governor General in Council after considering any recommendation made by the local Government. No reference to the Public Service Commission is necessary regarding (i) the promotion as Commissioner of Income tax of an Assistant Commissioner of Income tax (who may or may not be a member of the Indian Civil Service) and (ii) the direct appointment of a member of the I. C. S. as Commissioner of Income tax.

Assistant Commissioners of Income tax

20 The Commissioner of Income tax shall consult the local Government before nominating an officer for appointment as Assistant Commissioner. If the local Government approves his proposals, he shall submit his nomination to the Public Service Commission through the Central Board of Revenue. The appointment will ultimately be made by the Commissioner of Income tax.

Note — No reference is necessary to the Public Service Commission regarding the direct appointment of a member of the I. C. S. as Assistant Commissioner of Income tax.

(G. G. O. 2/C No. 992 I T 26, dated 29th January 1927)

Income tax Officers and Assistant Income tax Officers

21 Officers directly recruited will on first appointment ordinarily remain on probation for a period of two years and will be appointed to the lowest pay. They will not be confirmed till they have passed the prescribed departmental examination by the higher standard.

Note — Commissioners of Income tax are empowered to shorten or extend the period of probation in individual cases.

Training during period of probation

22 All officers who are directly recruited will be placed under training. They will be attached to circles in charge of selected officers who will be required to devote special care to the instruction of the new officers.

- (b) Country articles of furniture up to an annual limit of Rs. 250 and 100, respectively.

The limit in (a) and (b) above will apply to any one article or to any number of similar articles purchased at one time.

- (2) To make small monthly payments for the supply of drinking water and for dusting offices subject to the provisions in paragraph 14 of Appendix 5 to the Civil Account Code, Volume I (8th edition).
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Note — Commissioners of Income tax are empowered to shorten or extend the period of probation in individual cases.

Training during period of probation

22 All officers who are directly recruited will be placed under training. They will be attached to circles in charge of selected officers who will be required to devote special care to the instruction of the new officers.

Examinations

23. Departmental examinations will be held twice a year—usually in March or April and October or November and travelling allowance for attending these examinations may be drawn under the regulations. The period of probation of two years will embrace two examinations in March or April and two examinations in October or November.

Syllabus for examinations

24. The departmental examination will comprise the following subjects —

- (1) *Income-tax law and rules* —That is to say the Income-tax Act and the Income tax Manual and their practical application, virtually no question being taken direct from books. Two papers will be set in this subject, one dealing with practical examples and the other with questions of a more general nature. The two papers shall be treated as a single subject and not as two subjects. That is to say, in order to pass in the subject a candidate must pass in both the papers at the same examination. A candidate will be considered to have passed by the higher standard in both papers if he obtains in the aggregate 66 per cent or more of the combined marks for the two papers.

Note —Candidates are allowed to use books i.e., the Income tax Manual and the Ready Reckoner when answering the second paper in Income tax Law and practice.

- (2) *Book keeping* —A candidate will be required to answer questions about book keeping and to prepare dry book, a journal, ledger, balance sheet, and capital accounts.
- (3) *A practical test* —This will be in the chief business vernacular of the province. Each candidate will receive a set of vernacular accounts and will be required to frame an estimate of the profits on those books without any assistance whatsoever.
- (4) *A miscellaneous paper* —The subject of this paper will be the Income tax Office Manual and Chapters 1, 3, 4, 5, 6 and 11 of the Civil Account Code, Volume I (8th Edition).
- (5) *The Chief Vernacular or Vernaculars of the province* —Each Commissioner will frame rules relating to this subject which will be based on the rules prescribed for the departmental examination of the Provincial Executive Service.

There will be a Higher and Lower standard for the Income-tax Departmental Examination. There will be only one set of papers for both the standards and a candidate will be required to obtain a minimum of 50 per cent marks for the Lower and a minimum of 66 per cent marks for the Higher Standard. The marks allotted to each question will be printed against each question in the paper.

(C B R Circular No. 3746, dated the 20th August 1924 and C B R F 217-I T /25, dated the 18th April 1925)

25 Commissioners are required to report early in January and July each year—

- (1) the date which will be suitable for the next departmental examination having regard to local holidays, and
- (2) the probable number of candidates who will appear for the examination

26 If it appears from the results of the first examination held, or of any subsequent examination, that an officer has not made sufficient use of his opportunities, his services will be dispensed with. No officer will be retained in the department who does not pass the examination in income tax law and rules, book keeping and the practical test.

27 No officer will be entitled to any increments unless he has been finally accepted for service in the department, but when he is confirmed the probationary service will count for increments.

28 Any Commissioner of Income tax who wishes to grant any exemption which is not authorised by the foregoing rules should obtain the sanction of the Central Board of Revenue.

B—RULES REGARDING THE APPOINTMENT ETC OF THE NON-GAZETTED STAFF

A—Appointment, etc

29 Powers of appointment.—The head of each office has power to appoint all non-estabishment in his office. Permanent appointments to the clerical establishment (including *munims*) shall be made by Assistant Commissioners for their own offices and for income tax offices subject to the general control of the Commissioner and by Commissioners for their own offices. Inspectors and surveyors and also accountants whose pay is Rs 100 per mensem or over will be appointed by the Commissioner.

30 Maintenance of graded list of clerks.—A graded list of the clerical establishment in each province shall be maintained in the office of the Commissioner. The qualifications necessary to secure appointments in income-tax offices shall be the same in each province as those prescribed by the local Government for appointments to English revenue offices in that province.

31. Punishments —Income tax Officers are empowered to dismiss, remove suspend or reduce any member of the menial establishment working under them They may also suspend any member of their clerical establishment

32 Assistant Commissioners are empowered to dismiss, remove, suspend reduce or defer the increments of any member of the clerical or menial establishments within their charge except so far as such powers have been given to Income tax Officers

33 Commissioners have power to dismiss remove suspend, reduce or defer the increments of inspectors surveyors and accountants (including examiners of accounts) and also of any member of the clerical and menial establishments in any office under their control

34 Appeals against punishment —Any original order of dismissal or ^{reduction of increments} ~~removal~~ passed by an Income tax Commissioner shall be subject to an appeal to the Central Board of Revenue except in case of the menial establishment all other orders shall be final Appeals against orders passed by an Income tax Officer shall lie to the Assistant Commissioner, and against original orders passed by an Assistant Commissioner except in the case of suspension, to the Commissioner

35 Grant of copy of punishment order —A subordinate official who is punished departmentally shall be entitled free of charge, to a copy of the order of punishment which copy he shall file with his petition of appeal An appeal shall be filed within thirty days of the order appealed against exclusive of the time spent in obtaining a copy of the order

36 Review of orders of punishment —In cases where an original order of punishment which is not appealable has been passed by an Assistant Commissioner the Commissioner may review the order of punishment in cases where in consequence of some flagrant irregularity material injustice appears to have been done

37 Procedure to be observed in cases of punishment —Where any steps are taken against any person for misconduct meriting dismissal removal suspension or other punishment the following procedure shall be observed

- (a) The charges shall be reduced to writing
- (b) The defence shall be taken upon each charge separately
- (c) The evidence shall be taken in the presence of the person concerned and he shall be given an opportunity of cross-examining the witness against him
- (d) A finding shall be recorded upon each separate charge
- (e) The person's previous record shall be considered before the order for punishment is passed

38 The following common defects of procedure have been observed in several cases of departmental enquiries into the conduct of public servants and such or any other similar defects should be carefully avoided —

- (i) That officers frequently fail to comply with the prescribed procedure requiring a written charge and a written defence in respect of each offence
- (ii) That after framing charges they often fail to give a specific finding on such charge
- (iii) That sometimes they do not even discuss the charges framed but confine their remarks on the whole case to some major charge which has not even been framed against the person who is the subject of the enquiry

39 **Distinction between removal and dismissal** — The distinction between removal and dismissal is as follows —

- (a) In case of removal from office for such a cause as unsuitability for the duties of the office, the officer may be reappointed in another office for the duties of which he may be suited. Removal should be the penalty in all such cases where it is not thought necessary to bar future re-employment under Government.
- (b) A dismissed officer is precluded from re-employment.

As a precaution against the inadvertent re-employment of persons who have been dismissed from Government service officers should take care that every candidate for employment is required to state in writing whether he has been previously employed in any post under Government and if so to produce a copy of his character book or other record of service.

B — Service Books

40 **Service books** — Service books shall be maintained for every person included in the non-gazetted staff and every entry made in the service book shall be initialed by the head of the office.

41 **Character rolls** — Certificates of service good conduct, character and the like shall not be given to any person who is serving or has served in the Department except in a temporary vacancy. Notes recording commendation or censure should be made in the character roll (S. 121) of the officer in question where such is maintained and in the service book in other cases. A note should also be made annually in April regarding the work of the official in question (except in the case of the menial establishment) during the preceding year.

undue advantage is being taken of the facilities for the grant of leave and in case of uncertainty under head (2) above they will naturally incline to be strict upon this point

48 Controlling officers will invariably enter in the Character Sheet or in the Character Roll each case of absence on medical certificate, giving the period for which the official was absent, the cause as certified by the medical attendant and whether permission for absence was previously obtained or not. This entry will *ordinarily* be made without comment unless there are special circumstances which make comment necessary. The fact that an official is frequently absent for short periods on medical certificate will be taken into consideration when his turn comes for promotion to higher rank.

(C B R s Circular No 629 dated 9th February 1925)

D—LEAVE ACCOUNT

Instructions for the preparation of leave account in F R form No 9A S Series No 113

49 The account is to be maintained in terms of leave on average pay. For this purpose actual periods of leave taken on half or quarter average pay as entered in column 13 should be divided by 2 and posted in column 14.

50 In the case of officers who were subject to the C S R leave rules before they elected the Fundamental Rules, the account should commence with an opening entry in columns 4, 5, 6, 7, 8, 11, 13, 14, 15, 16, 17, and 18. The words "Due on (date of coming under the Fundamental Rules)" should be written across columns 1, 2 and 3, and against these words credit under rule 77 (b) (i) should be given in column 4 and column 6 and that under rule 77 (b) (ii) (2) and Rule 77 (c) in column 5 and column 7 while debit for commuted furlough taken under the old leave rules should be given in column 11 and that under Rule 78, Note (2) (i) (a) in column 13, one half of the latter being entered in column 14. The sum total of the entries in columns 6 and 7 and in columns 11 and 14 should be entered in columns 8 and 15 respectively. The difference between the entries in columns 8 and 15 should be entered in column 18 and the entry in column 4 or 6 should be repeated in column 16 while the entry in column 5 or 7 minus the sum total of the entries in columns 11 and 14 should be shown in column 17.

51 When a Government servant applies for leave columns 1 to 8 should be filled up. Columns 1, 2 and 3 should show the Government served under and the period of duty up to the date preceding that on which the Government servant intends to go on leave and columns 4 and 5 should each show 1/11th of this period (but see note 2 below) the sum total of the two entries representing the period of leave (i.e. 2/11ths of duty) earned

under Rule 77 (b) (ii) (3) To the new entry in column 4 should be added the last entry in column 16 and the resultant figure should be posted in column 6, similarly to the new entry in column 5 should be added the last entry in column 17 and the resultant figure should be posted in column 7 The total of the entries in columns 6 and 7 will be shown in column 8

NOTE 1—If during the period of duty prior to a Government servant's going on leave he has served under two or more Governments the period of duty and the leave earned under each Government should be shown in separate lines in columns 1 to 5 and the sum total of the new entries in column 4 and the last entry in column 16 should be posted in column 6 and of those in column 5 and the last entry in column 17 in column 7, the total of the entries in columns 6 and 7 being shown in column 8

NOTE 2—The sum total of the entries in column 5 inclusive of the opening entry mentioned in Instruction No 2, should not exceed $2\frac{1}{2}$ years [Rule 81 (a) (ii)] and no entry should be made in this column when this limit of $2\frac{1}{2}$ years is reached

When columns 1 to 8 have been posted column 8 will show the *maximum* amount of leave which may be granted in terms of leave on average pay, [but see rule 81 (d)] to a Government servant on the date on which he intends to go on leave The *maximum* amount of leave on average pay which may be granted on that date, with Medical Certificate or out of India and Ceylon will be the sum total of the last entry in column 6 and the unspent balance of one year limited to 8 months at a time provided this sum total is covered by the period entered in column 8 in the case of leave in India or Ceylon without Medical Certificate, the maximum will be the last entry in column 6, limited to 4 months at a time The limits of 8 and 4 months may be exceeded as provided in the note to Fundamental Rule 81 (b)

52 When a Government servant returns from leave columns 9 to 18 should be filled up The period of leave taken on average pay should be entered in columns 9 10 and 11 that taken on Medical Certificate or spent elsewhere than in India or Ceylon should be entered in column 11 till the limit of 'one year' is reached and thereafter in column 10 The actual periods of leave on half or quarter average pay (together with leave on subsistence grant under the Note to Fundamental Rule 88) and of overstay of leave (rule F R 73) should be entered in column 13 and one-half of it in column 14

NOTE 1—Leave on average pay taken under the Fundamental Rules in India without Medical Certificate in excess of the last entry in column 6 before the deletion of *plus one year* from rule 81 (b) (ii) should be entered in column 11

NOTE 2—If the leave taken exceeds the amount credited the excess, representing leave not due but granted under Rule 81 (c) (i) and (ii) should be shown in red ink in column 17

53 The total period of leave in terms of leave on average pay taken in a Government servant's whole service as entered in column 15 should not exceed the privilege leave credited to him in column 4 on his coming under the Fundamental Rules *plus* all periods of leave subsequently entered in that column *plus* $2\frac{1}{2}$ years

54. When a Government servant is transferred to service under another Government, a separate account should be opened in this form for showing the leave earned under that Government and the leave the cost of which is debited to that Government. This account will be in addition to the main leave account which must be a complete record of all leave earned and taken under these rules throughout his service.

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CHAPTER IV.

Procedure in connection with the assessment and collection of income-tax.

55 The forms special to the Income tax Department are contained in the appendix

56 **Important forms**—The chief forms in connection with the assessment and collection of income tax are —

- (1) General Index Register (I T 36 and 37)
- (2) Assessment form (I T 30)
- (3) Register of demand and collections (I T 41) and
- (4) Register of refunds (I T 43)

There are also a number of less important registers which are described in this chapter

57 **General Index Register**—The General Index Register consists of two portions called—

- (a) Permanent record
- (b) Five year record

The permanent record will contain the name and address of each assessee. The assesses in a circle or where a circle comprises more than one district in a district should ordinarily be arranged alphabetically and entered in the permanent record. After each letter of the alphabet should be left a certain number of blank lines equal to 25 per cent of the names under each letter for rural areas and up to 50 per cent or even 80 per cent in the case of cities and towns with a changing population. When names are removed from the register the appropriate entry should be ruled out in red ink and the deletion initialed by the Income tax Officer.

58 If the collections in any year are to be full as should be the aim of every Income tax Officer it is necessary that the work of assessment should begin as early as possible in the new financial year. Normally most of the work of assessment should be completed by the end of November or middle of December and clerks should have sufficient leisure during the concluding months of the year to prepare the notices calling for returns of income, so that these may be issued on or soon after 1st April each year after the Finance Act has become law that is has received the assent of the Governor General. Notices calling for returns should be prepared in the sequence of names in the index register and a miscellaneous record (vide paragraph 72) should be started by an entry on the order sheet (I T 39) directing the issue of the form of notice calling for a return of income. The number of this

*Note—In cities and large towns it may be preferable to divide the register into sections representing barracks wards or some other suitable area. The serial number of the register however will be unbroken.

annual record will be entered in the first column under the appropriate year in the five year record. It is obvious that as names will disappear from or be added to, the permanent record, the number of the miscellaneous record of a particular assessee will vary from year to year. When the notices calling for a return of income are issued the date should be entered in the second column under the appropriate year in the five year record, similarly when the return is received the date should be entered in the third column. It is thus possible for the Income tax Officer and for all inspecting officers to ascertain without difficulty the extent to which the assessee is submitting their returns. The last annual number in any year also gives the number of assessments which the Income tax Officer has to complete, and in combination with the serial number in the register of demand and collections will provide an automatic check that no record has been overlooked. At the end of five years it may be possible to utilise the form of permanent record for a further period of five years in which case the binding of the register will be removed and the completed pages regarding the five year record will be taken out and new pages inserted in their place.

59 Assessment form—The first page of the assessment form (I T 30) shows the whole of the procedure prescribed in the Income tax Act for an assessment. The cage 'Classification of demand' on the back of the form is utilised for the preparation of annual return No. I which in turn is based on the classified register of demand (I T 42) designed to reproduce in columns 2—20 the information which is contained in the assessment form. The cage 'Classification of refunds and rebates' reflects the abatements shown in items (v) and (vi) and also with reference to interest on securities the difference between the tax deducted at source and the tax payable at the personal rate of the assessee. The information in this cage is carried to the register of refunds (I T 43) from which are compiled the figures relating to refunds and rebates in annual returns Nos. I and III. The cage headed 'Notice of demand' is for the purpose of checking the work of the office. The record of cash refunds is of importance because of the necessity of preventing a double refund regarding which a certificate has to be given on the refund voucher (I T 32). The entry in the record of cash refunds must be initialed by the Income tax Officer as it is intended that this should be the main record of the grant of such refunds.

60 Assessment note—When the assessment has been made on the form an assessment note should be recorded giving such explanation of the figures as may be necessary.

61 Assessment to super tax—The same form may be used for an assessment to super tax though it is obviously not very suitable for the purpose or the super tax assessment may be made at the end of the income tax assessment note.

62 Register of demand and collections—When the assessment has been completed, the Income tax Officer will, with his own hand, make the necessary entries in the register of demand and collections (I T 41) which will be maintained for the circle, or, where a circle comprises several districts, for the district, as a whole and not by any sub divisions in the circle or district. If the result of assessment is a demand, the entries in columns 2, 3, 4 and 6 will be made in black ink. If, on the other hand the assessment results in a refund or in no demand, the Income tax Officer should make the entries in columns 2, 3, 4 and 6 in red ink entering in column 6 the amount of the refund or the letters*

'N A' or 'N D' as may be necessary. By making the entries himself, the Income tax Officer has an absolute check that no records are deposited without coming to his notice because the final serial number in this register corresponds to the number of the last miscellaneous record for the year (*vide* paragraph 58). Further if the demand is entered in his own hand the Income-tax Officer is relieved from the necessity of comparing the entries in the register with the amounts shown in the assessment record. The entries 'N A' in the register should be examined periodically by inspecting officers in order to check any tendency to issue unnecessary notices calling for returns of income.

A suitable number of pages will be set apart to show the demand and collection of super tax.

63 Column 4 is designed for use in connection with the preparation of annual returns IV and V.

64 Column 7 showing the date of issue of the notice of demand is of great importance for controlling collections. The date on which a demand must be paid if none is specified in the notice, is the first day of the second month following the date of the service of the notice of demand. But where assessment takes place early in the year and indeed up to December, it is very convenient to assesses if 60 days are allowed. If the notice of demand is issued in the latter part of the year, the Income tax-Officer should use his discretion by allowing a period of six weeks, four weeks and so on according to the time left before the end of the year. When information of payment of the demand has reached the Income tax Officer whether by the receipt of the income tax office portion of the challan or in some other manner, e.g. where payment is by money-order, the necessary entry should be made in columns 8 and 9. The tabulation sheet (I T No 45) should also be compiled at the same time if possible, but, if the

*NOTE—The letters 'N A' (no assessment) should be used in cases where the income is below Rs. 2,000 and 'N D' (no demand) in cases where the income is Rs. 2,000 or over, but owing to deductions at the source no sum is found due from the assessee.

†NOTE—It is within the discretion of the Commissioner to vary this month according to the conditions prevailing in his province or in any portion of it.

pressure of the ordinary work is heavy, this may be deferred till the end of December. On the completion of the compilation the head clerk should enter in column 5, under his initials, either the letter 'E' meaning 'entered' or the number of the grade in returns IV and V and the number in that grade, e.g., II—28. The Income-tax Officer will then be able to judge at a glance the progress of the tabulation. The entries will also furnish at the end of the year an automatic check on the numbers which should appear in any particular class in the returns.

Columns 7, 8 and 9 enable an Income-tax Officer to detect immediately whether a demand is in arrear or not, for instance, if the entry in column 7 is 12th July 1923 and the period for payment is 60 days, then for practical purposes the demand is in arrear if it is not paid by 12th September 1923, or, allowing for a few days' grace where payment is made at a sub-treasury, 15th September 1923. When a demand becomes an arrear, the Income-tax Officer has to decide what action to take. In some circles the practice of issuing reminders has grown up, but, although this may be suitable in special cases, it should not be adopted as a general procedure. Not only is wasteful expenditure of stamps involved, but, if assesses become accustomed to the issue of reminders, they will never pay their demand within due date, for they will know that, before any penalty is imposed, they will receive a communication from the Income-tax Officer. As soon, therefore, as a demand has become an arrear, the Income-tax Officer should consider the imposition of a penalty under section 16. No formal order need be passed; it will be sufficient if the Income-tax Officer makes the entry in his own hand in columns 10 and 11 and signs the notice imposing the penalty and the *chalan* which accompanies the notice. The amount of penalty imposed varies in different provinces, e.g., 1 per cent, 5 per cent, 10 per cent of the demand. It is not intended to restrict the discretion of Commissioners in this respect but in some provinces it has been found that, if the Income-tax Officer has maintained proper touch with the assesses of his circle, a penalty of 1 per cent is usually sufficient for the purpose of securing speedy collections. In the case of recalcitrants the Income-tax Officer has to consider the imposition of a larger penalty which may be as great as the demand in arrear. In some areas the custom has been adopted, with great effect, of calling on such defaulters, in selected cases, to show cause within a week or ten days why the demand should not be doubled, by way of penalty, and the practice might be adopted everywhere. Where despite this procedure the demand is still not paid, the Income-tax Officer should, after imposing such further penalty as he considers suitable, take steps for the recovery of the amount under section 16 (2) and (3). As some time is required for collection by the revenue staff it is useless to send certificates to the Collector towards the end of March, and the Income-tax Officer should leave the matter to the last moment.

Any arrears outstanding at the end of the year should be entered in red ink at the beginning of the register of demand and collections for the ensuing year arrears on account of income tax and super tax being shown separately. The serial number of such arrears will be repeated from the original register of demand and collections.

65 Register to be used in preparing the budget estimate of income—Columns 17 and 18 are useful, chiefly for budget purposes not only to the Income tax Officer but to the Commissioner when on tour. Where the entry in column 18 is a decrease the figure should be in red ink.

66 It cannot be emphasised too strongly that the register of demand and collections is the most important administrative register in the department and by an intelligent use of it the Income tax Officer has complete control over his office. Similarly an inspecting officer has complete control over the gazetted staff for not only can he judge from column 7 how an Income tax Officer has been disposing of assessment work during the year, but from columns 8, 9 and 10 he is able to discover whether or not the Income tax Officer is paying attention to an equally important part of his duties namely the collection of the demand.

67 Notice of demand—When the Income tax Officer has made the necessary entries in columns 2, 3, 4 and 6 in the register of demand and collections he should hand over the register and the record to a clerk for the issue of the notice of demand (I T 15). If the assessee is present at the time the assessment is announced he should be requested to wait while the notice of demand and challan are being prepared and these should be delivered to him personally. If this is done the letter

P can with advantage be entered under the date in column 7 of the register of demand and collections to indicate that the notice was delivered in person. Otherwise the notice should as a rule be sent by registered post. As the Income tax Officer is perpetually using the register he is able to tell without difficulty whether the clerk is issuing the notices promptly and this point is one which should be examined by inspecting officers when on tour.

68 Income-tax challan—When the challan (I T 31) is prepared all the necessary entries should be made in the portions of it marked original and duplicate and particular care should be taken to show the *head of classification which will appear in the public accounts. The income tax office

NOTE—Under the latest orders Income tax Officers are only concerned with two heads Super tax and Income tax—ordinary collections. The detailed classification of the latter is made by the Income tax Department. It is particularly necessary that surplus profits of railway companies should not be overlooked in the detailed classification and the column of remarks in the classified register of demand should be utilised for the purpose. A special note should be made where necessary at the foot of annual return No. I.

clerk will sign the certificate in the chalan and the Income-tax Officer will sign the order to receive and grant receipt. If the assessee loses his chalan, then as stated in the notice of demand, it will be necessary for him to apply to the Income-tax Officer for the issue of a duplicate. When the assessee pays the demand, he will go direct with his chalan to the treasurer at the sub-treasury, treasury or branch of the Imperial Bank, as the case may be, and pay the amount of demand shown in it, obtaining the receipt which is the right-hand foil in the chalan. The three entries in the cage marked "for use in treasury only" in the "original" and "duplicate" portions of the chalan will then be completed in the treasury and the "original" portion of the chalan will be sent immediately to the Income-tax Officer. Where entries are made in the form of chalan in sub-treasuries, the portion of the chalan intended for the Income-tax Officer should be stamped in the treasury as shown below —

Entered in Treasury Accounts on

Initials

and the dates should be entered by the treasury accountant or some clerk specially authorised for the purpose. In special cases, e.g., in hill tracts, Income-tax Commissioner may arrange with the treasury officers that sub-treasuries should send the "original" portion of the chalan direct to the Income-tax Officer.

69. Registers of classification of demand and refunds and rebates—After the notice of demand has been issued, the office should complete the cages 'Classification of demand' and 'Classification of refunds and rebates' on the back of the assessment form and should enter the result in the classified register of demand (I T 12) and register of refunds and rebates (I T 13). The pages in these books should be totalled when complete and the totals should be carried forward. The figures once entered in the classified register of demand should not be altered, but in the case of variations, owing to review, appeal or the like, the changes involved should be recorded in a *plus* or *minus* memorandum at the end of the register. The total at the end of the year will be the aggregate of the figures in the main part of the register and of the *plus* and *minus* memorandum. Where any reduction occurs on appeal or from any other cause and an

*Note.—The practice of showing variations in the register of demand and collections differs in the several provinces. The most convenient method is that the Income-tax Officer should correct the figure in column 6 of that register under his initials when the result of the review, appeal, etc., is a reduction and should add under that figure the additional sum if the original amount is raised. In the latter case the date of the order enhancing the original assessment should be specified in column 7. If the Income-tax Officer desires to maintain a correct total of the entries in the register of demand and collections, he can adjust the final total by means of a *plus* or *minus* memorandum at the end of the register.

entry is made in the *plus* or *minus* memorandum in the classified register of demand the amount of refund should obviously not be entered in the refund register as such a course would in effect be showing a double refund in the departmental accounts.

Refunds granted as a result of the reduction of demand on appeal, etc., after the end of the year to which the demand relates should be entered in the register of refunds and rebates in the column "other refunds". Where as the result of an appeal, etc., decided during the year of assessment the rates of refund applicable differ from those already shown in the *plus* memorandum of refunds and rebates the original entries in the register of refunds and rebates should be cancelled by a *minus* memorandum and the appropriate entries should be made in the register afresh. The total at the end of the year will be ascertained in the same manner as in the classified register of demands.

A few pages should be set apart in the register of refunds for refunds of super tax from any cause.

If these two registers are properly maintained the compilation of returns Nos. I and II occupies a very short time the only delay being occasioned by the necessity of comparing the figures with those in the public accounts.

70 Register of daily collections and monthly verification of departmental receipts—When the income tax office copy of the chalan has been received and entries have been made in columns 8 and 9 of the register of demand and collections (I T 41) corresponding entries should be made in the register of daily collections (I T 44). This register is essentially of the nature of a pass book and must be sent to the treasury for verification every month. Columns 6 and 7 and column 19 can be verified at once from the public accounts as the figures should be identical. Column 20 will be the aggregate of the vouchers shown as cashed in the list of vouchers described in paragraph 71. The treasury officer will enter at the foot of the *monthly total the amount* deducted at source in the treasury from (1) interest on securities and (2) salaries and pensions paid to Government servants, and the net total of columns 6, 7, 19 and 20 and the entries made by the treasury officer will give the net collections for the district during the month. A monthly abstract of the figures in columns 6, 7, 19 and 20 with the amounts deducted at source should be reported by the Income tax Officer direct to the office of the Commissioner so as to reach it on or before the 7th day of each month. The Commissioner's office will tabulate the returns for the province in order to compare the results with the figures shown by the Accountant General in the public accounts. The preliminary figures will be sent, under the signature of a gazetted officer, to the Accountant General for verification, and if any discrepancy arises, the difference will be scrutinised. When the error has

been discovered, the figures finally agreed on will be sent to the Accountant-General who will arrange for their formal verification. The adoption of this course will facilitate the comparison of the departmental figures of receipts for the whole year from super-tax and income-tax with those in the accounts and will render possible the early submission of the annual returns.

The above procedure may need modification in the Presidency towns and in large cities containing more than one circle and Commissioners are empowered to make special arrangements in this behalf. The principle, however, is the same in all cases.

71. Monthly verification of encashment of refund vouchers.—A list of refund vouchers which have been issued in any month should be sent to the treasury officer at the end of the month for verification. As a voucher is only in force for one month, it will thus be unnecessary to send a particular list of vouchers to the treasury more than twice. In large cities where the number of refund vouchers issued may be large, special checks are required and Commissioners may by special order modify these arrangements in consultation with the accounts officers concerned.

72. Covers for assessment and miscellaneous record.—Two forms of cover have been prescribed for the assessment record (I T 40) and miscellaneous record (I T 38). The cover for the assessment record should contain only (a) the assessment form, the note explaining the assessment and a copy of any appellate order, which should be secured by a tag, and (b) unsecured, the last two returns of income which have been received and the depreciation record, where prepared. All other papers should be placed in the miscellaneous record. An assessment order should be complete in itself and should not refer to special reports by subordinate officers such as Assistant Income-tax Officers, Examiners or Inspectors unless the reports of those officers are made an integral part of the order. Assessment* notes from other circles regarding a branch of a business should be complete in themselves and should always be made a part of the assessment order relating to the business itself.

The purpose of the cages on the covers of the records is clear from the forms themselves and detailed instructions are not required. The order form is intended to contain a complete record of the procedure in assessment.

Many of the entries on the order sheet can be made by means of rubber stamps. For instance, the orders directing notices to issue under sections 22 (1) and 23 (2) of the Income-tax Act, 1922. Where a special letter of enquiry is issued, the fact should be noted on the order sheet and the office copy should be kept in the miscellaneous file. No record of such papers should be made in the

* N.B.—The reports should, so far as possible, be submitted within one month from receipt of a requisition for information from the circle in which the head quarters of the business is situated.

correspondence register where one is maintained. Similarly on the receipt of a reply the Income tax Officer should make effective arrangements for the insertion of the reply in the miscellaneous record which should forthwith be put up for orders. Such letters also should not be entered in the correspondence register as the latter has been found to be useless for the purpose.

73 Depreciation record—The instructions on the depreciation record (I T 46) are self contained. The entries in columns 11 to 17 of this record should be made by the Income tax Officer with his own hand. The most important columns are 11 and 12 and their purpose should be clearly explained by the Commissioner and Assistant Commissioners to Income tax Officers. The necessary information for columns 2—6 is supplied annually by the assessee in form I 1 9.

74 Register of tax on salaries—The income tax deducted from the salaries of persons other than Government servants is remitted to the Income tax Officer with an invoice in form I T 2 while an annual return of employees is delivered to the Income tax Officer in form I T 4. Experience however has shown that it is necessary for the Income tax Department to maintain a register of salaries. The form for this purpose is I T 41 and explains itself. The information should be entered in the register month by month from the returns received from employers. In the case of special salary circles such as those for (1) persons in the active service of the Government whose salaries and pay bills are subject to the audit of an Accountant General, (2) employees of a particular railway and (3) officers and others in military employ whose pay is subject to the audit of a particular Controller of Military Accounts the register of tax on salaries is maintained by the Income tax Department and by no one else. The register is compiled from schedules in form I T 47. In the case of Government servants whose salary or pay is subject to audit by an Accountant General the schedule is attached to the salary bill or detailed establishment pay bill and after check in the treasury is forwarded by the Treasury Officer to the Income tax Officer of the circle concerned. In the case of railway employees the information is supplied in schedules prepared by the Chief Auditor of the railway and in the case of persons employed in the Army by the Controller of Military Accounts. On receipt of the schedules the necessary entries should be made in columns 2—6 of the register of salaries (I T 48).

The information in this register is required at the end of the year for entry in returns I and IV and, in order that no delay may occur, it is necessary that the Income tax Officer should arrange for the preliminary addition of the figures in columns 2—6 in January or February so that the work to be done at the

101 No provision should be made for expenditure which is not covered by some general or special sanction of the Government. If such a provision is considered necessary for any reason it should be shown separately with an appropriate explanation.

102 No lump provisions should be made in the budget. All provisions made should be shown under the appropriate minor and detailed heads.

103 In some cases the full sanctioned expenditure is not incurred either because the full staff is not entertained or for some other reasons the actual expenditure usually falls short of the sanctioned amount. In such cases the expected savings should be shown in a lump deduction for Probable savings as a distinct sub head of the estimate.

104 The provision for increments where due, whether for officers or establishments should be made in a separate line below the item proper.

105 Provision may also be made for the leave salary of officers and establishments on the basis of the past actuals taking into account any known factors that are likely to bring about marked variations. Retirements may also be considered where they can be foreseen. Care should be taken that the amount provided for leave arrangements is not excessive.

106 In the case of contract contingencies provision should be made for sanctioned allotments only.

107 For non contract contingencies and travelling allowance the figures of the last two or three years should be reviewed and allowance should then be made for all factors likely to affect those figures in the coming year.

108 Travelling allowance under non voted and voted items of expenditure should be shown separately.

109 Clear explanatory notes should be given for the retention or omission of all special items of expenditure and also for all considerable variations of the next year's estimates from those of the current year or the actuals of the last.

C — January edition of estimate

110 A statement in the following form in respect of super tax and income tax estimates on the basis of the actuals up to the 31st December should be submitted to the Accounts Officer on or before

the 2nd of January each year for submission to the Government of India. Any modifications which are considered necessary in the following year's budget estimates should also be furnished

	Accounts (past year)	Revised esti- mates (current year)	Budget esti- mates (ensuing year).
<i>Super tax.</i>			
Opening balance			
Demand			
Total			
Collections			
Closing balance			
<i>Income tax.</i>			
Opening balance			
Demand			
Total			
Collections			
Closing balance			

D—Supplementary reports in connection with the estimates.

111. The Commissioners of Income tax should submit a statement in form No. 1 T 92 showing the demand collection, balance and comparative result of the assessment of each month for income-tax and super-tax separately by the 15th day of the month following the one to which it relates.

112. Columns (i) to (v) of the form should not include deductions at source from the salaries of officials and Government securities. If it is found too troublesome to work out exact figures for column (iv) it will be sufficient to enter in that column the amount assessed up to the end of ^{the month} ~~the penultimate month~~, according to the period usually allowed for payment, any large sums in regard to which special extensions have been allowed being deducted.

113. Every effort should be made to submit the statement punctually by the 15th day of the month following the month to which it relates.

(C. B. R. No. 3934, dated 28th August 1924.)

114. A progressive statement of expenditure giving separately under 'voted' and 'non voted' details of expenditure for each sub-head of the budget under 2—Taxes on Income compared with the budget grant under the corresponding sub-head for the period ending with the 1st day of June, September, October, November, January and March should be submitted to the Board by the 5th of the second month after that to which it relates. All statements should be verified by Accounts Officer, but, if the verification is delayed the departmental figure should be communicated on the due date and the verified figures should be submitted later. The statement for the month of December shall be telegraphed without comparison with the Accounts figures by 10th January at the latest. (C B R R Dis No 523 Gl/25 dated 25th September 1925, R Dis No 632 Gl/25 dated 1st July 1926 and C No 267 Gl/26, dated 21th June 1926)

But in provinces where a Central Pay and Accounts Office has been created the Commissioner of Income tax will forward the monthly statement of expenditure compiled by the Officer in charge of the Pay and Accounts Office with his remarks and such information as is prescribed under these rules.

115 The statement should mention separately important impending debts and liabilities incurred but not discharged. The statement should clearly show probable savings and excesses anticipated at the time of submission. (C B R D Dis No 297-Gl/27, dated 1st July 1927)

116 In connection with the consideration of the four monthly and six monthly estimates by the Finance Department the Central Board of Revenue should be furnished by the 15th of August and 31st of October, respectively, every year with a statement showing the expenditure and receipts under Taxes on Income up to the end of July and September. The information should reach the Central Board of Revenue on the dates mentioned above.

117 The covering letter should also give all available information supporting or contradicting the inference that might be drawn as regards the progress of revenue or expenditure compared with the budget on the basis of the actuals. What it is important to know is whether in the opinion of the budgeting authority the receipts as estimated in the budget are likely to be realised and if not, what the grounds are on which he anticipates a rise or fall in the budgeted receipts and the extent to which he anticipates such rise or fall.

118 The Board should also be informed whether the expenditure under the head is likely to exceed the budget grant and if so under what units of appropriation. The causes which may have led to

an increase should also be given. Comparatively small changes need not be referred to in the four monthly estimates, and it is only changes of magnitude which are likely to upset the budget materially that require to be mentioned.

(C B R. R. Dis No 309 Gl /26, dated 19th July 1926)

II — RE APPROPRIATION AND SUPPLEMENTARY GRANTS

119 Savings and excess—Re-appropriations and supplementary grants during the year.—The authorities responsible for the control of expenditure should submit to the Administrative Department concerned a statement showing the anticipated excesses or savings in the actual expenditure as compared with the grants placed at their disposal. All proposals for re appropriations and supplementary grants should be submitted, through the Accounts Officer concerned, so as to reach the Board by the end of December each year. The date mentioned above may, as far as possible, be adhered to in submitting proposals for re appropriations, etc.

This however does not preclude the Commissioners of Income-tax from intimating to the Board further surrenders or excesses that come to their notice after December. In fact it is necessary that the Commissioners should intimate to the Board any important savings or excesses that come to light after they have made their report in December, but the occasion for such reports should seldom arise if the reports in December are made with due regard to the probable course of expenditure in the last quarter of the year. It may not always be possible for the Central Board of Revenue or the Government of India to act upon these subsequent reports sent after the December report, but every effort will be made to act upon them.
(C B R R Dis No 627 C E /26 dated 13th May 1927)

120. The above instructions apply to the grant under Refunds, the savings and excess in which should also be shown.

121. Re-appropriation or additional grant after the close of the year.—Certain powers of re appropriation within the budget grant under their control are at present possessed by Commissioners of Income tax (*vide* paragraph 5 in Chapter I), and in theory the spending authorities are expected to transfer savings from sub heads where such occur to meet excess expenditure under other sub heads in the same grant, obtaining the concurrence of the Finance Department necessary. Though technically re-appropriation is not possible after the close of the year, all excesses for sanction, and if the grant as a whole is not exceeded and if re appropriations could have been made before the expiry of the year by the Commissioner, the excess should

formally be sanctioned by the Commissioner. If re appropriations could not have been made without the sanction of the Central Board of Revenue, the Finance Department or the Assembly, such excesses should be reported to the Central Board of Revenue as soon as possible after the close of the year (G G. O F D No D -1089A, dated 1st June 1926, C B R C No 267-Gl /26, dated 24th June 1926 and G. G O F D No. D /1285-Ex /11-26, dated 22nd April 1927.)

CHAPTER VII

Interprovincial transfers of assessments

122 Under section 64 of the Indian Income tax Act, 1922, when any dispute arises as to the province in which an assessee should be assessed, the question is determined by the Commissioners concerned or, if they are not in agreement by the Central Board of Revenue and, under the Act, the local Government has no *locus standi* in the matter. As it is desirable that the local Government should have an opportunity of expressing its views in such cases, the Commissioner of Income tax of the province should obtain the opinion of the local Government before himself agreeing to a transfer of the assessment of a business from the province or before forwarding the case for the orders of the Central Board of Revenue in all transfers of assessments of businesses where the 'assessed income' is in excess of a figure fixed by the local Government (G G O F D No 23 S, dated 22nd May 1922)

123 Transfers from one province to another which affect the standard figure under Devolution Rule 1) should only be made through the Commissioners of Income tax and with the consent of both the Commissioners concerned. Transfers that do not affect the standard figure may be made by the Income tax Officers direct provided that both the Income tax Officers concerned agree to the transfer. If the Income tax Officers cannot agree, the Income tax Officer proposing the transfer should refer the case to his Commissioner who should then consult the Commissioner of the Province to which it is proposed to make the transfer. If the Commissioners disagree the Commissioner proposing the transfer can, if he so desires, refer the matter to the Central Board of Revenue for order. A transfer of assessment should not be made after the close of December in any year or after the assessment for the year has been made except in very special circumstances and the officer who made the assessment should collect the demand (C B R Circular No 424, dated 16th September 1921)

124 When a firm with a number of branches in different provinces transfers its principal place of business from one province to another, its total basic income, including that of all its branches, should be transferred for the purpose of rule 13 to the province to which its principal place of business is transferred and not merely the basic income of the branches in the province from which the principal place of business is transferred (C B R Circular No 417 D T 25, dated 17th August 1925)

125. A list of the transfers in any year of business assessments from one province to another should be submitted to the Board every year by the 1st October. The transfer of assessments and the assessed income in each case should be verified by reference to the Commissioners concerned and discrepancies reconciled before submission to the Central Board of Revenue.

CHAPTER VIII.

Annual Returns.

A—INSTRUCTIONS REGARDING THE PREPARATION OF THE ANNUAL RETURNS

126. Eight returns are prescribed in the forms attached herewith (I T 23 to 29 and 69)

127. *Return No I*—A consolidated return in this form must be prepared by the Income-tax Commissioner for the whole province but he may arrange for printing the return in this form for each district or circle.

Refunds given under section 49 of the Act should be entered in return No I, no attempt should be made to distribute the refunds between returns Nos I and II. All refunds for which vouchers have been issued during the year should be entered in the returns whether cashed or not.

128. *Return No II*—This is a return giving particulars for super-tax similar to those given in return No I for income tax. This return may also be printed by the Income-tax Commissioner by districts.

129. *Return No III*—In this return, refunds and rebates on account of (1) interest on securities (2) dividends from companies and (3) shares in the profit of registered firms, are to be shown. There should be no difficulty in giving the details regarding these refunds and rebates (i.e. the abatements of income-tax deducted at the source which are given effect to in assessing the 'other income' of an assessee) from the register of refunds and rebates (I T 13).

130. It should however be noted that an applicant includes not only the person who applies direct for the purpose of a refund, but also one who claims a refund through adjustment at the time of his assessment. If a person gets a refund regarding both interest on securities and dividends, he should be shown as an applicant both in column 3 and in column 5.

131. *Return No IV*—In order to give effect to the provisions of rule 15 of the Devolution Rules, the figures entered in the body of this return should represent *the income in respect of which tax was collected* and the tax collected during the year.

132. The entries at the foot of the forms are necessary in order that the figures shown in the main body of the return may be reconciled with the figures in the public accounts. Penalties must be shown in the entries at the foot of the return and must in no

circumstances be included in the tax collected. Before sending in their returns, Income tax Officers and Commissioners of Income tax should obtain from the Treasury Officer or the Accountant General concerned, a statement of the amount of net collections shown in his books compare it with the net total shown in their returns and explain any divergence. An unreconciled discrepancy means that there are mistakes either in the Accountant General's figures or in those of the Income tax Department and incorrect returns are of no use.

133 Those classes of income a share of the income tax on which was not credited to Provincial revenues in 1920-21 are not to be included in the figures to be entered in columns 3 to 19. Examples of these classes of income are the salaries of Officers in the Army and of Officers serving in the Imperial Departments directly under the Government of India incomes from interest on the Government of India securities where income tax is deducted by the Accountant General Central Revenues and in some cases profits of Railway Companies. Detailed instructions regarding these classes of income should be issued to Income tax Officers by Commissioners of Income tax.

134 Care must be taken regarding the entry of the number of assesses as mistakes have at times been made in this matter. In one province assesses from whom arrears only were collected were not shown in one year while in another province the whole of the assesses who were assessed on salaries only were left out. Every assesse from whom tax has been collected must be entered and must be entered only once.

135 All tax collected whether in respect of assessments made during the year or in respect of arrears from preceding years and the income in respect of which tax (whether arrears or current demand) was collected should be entered in the proper grade.

136 Since income tax is deducted at source at the maximum rate from interest on securities (except when effected by certificates allowing deduction at a lower rate i.e. anticipatory certificates) and the profits of companies and of registered firms there is no need to classify the tax from these sources according to grades of income. The total income and tax under these heads are to be entered in a lump sum against class XV—Unclassified income. Incomes covered by anticipatory certificates of exemption and other incomes e.g. round sum paid in exceptional cases by employers should also be included in this item. Refunds granted at the maximum rate on income of these classes should be deducted and for this purpose should be entered in columns 22 and 23 against this class XV.

137. No difficulty should be experienced in filling up return No IV in cases where income tax is collected in full from the assesses. Where income tax is not collected in full in any one year, but is collected partly in one year and partly in another, the amount of income to be shown in respect of collections in any one year should bear the same proportion to the total income of the assessee chargeable to tax as the amount of tax collected bears to the total tax assessed.

138. The simplest way of filling return No IV is by careful maintenance of tabulation sheets (I T 15). Otherwise it will be necessary to divide up the assessment records of a district or where a circle is less than a district of a circle into groups corresponding with the grades and to compile these statistics from each record, setting apart a sufficient number of forms for each group and entering for each assessee the details required for columns 3 to 28. In columns 6 to 15, only the total income and tax are to be shown in lump sums against class XV and so no tabulation sheets are necessary.

139. Columns 3 and 4 in return No IV will be based in the case of salaries of Government officers not dealt with in special salary circles on the information supplied to the Income tax Officer under section 21 of the Act. Where an officer is transferred from one district to another during the year the amount of the tax deducted and the amount of income in respect of which it is deducted in each district should be shown in the returns of that district. Such an assessee will however be entered in column 2 of the return only in the district in which the assessment for the year was made.

140. Columns 18 and 19 of return No IV will include all income of an assessee other than the income already accounted for in the preceding columns of this return. Where an assessee who has income on which tax has been deducted at source which will have been shown in columns 3 to 15 of this return also has income that will have to be entered in columns 16 to 19, it must be carefully noted that while these columns will merely show such additional income and the tax collected thereon the amount of the income and of the tax must be entered against the grade of the income shown in column 2 which represents the total income of the assessee from all sources.

141. Care must be taken that any person in receipt of salary from which income tax is deducted before payment who has also other income is not included twice in column 28 in the number of assesses. No entries should be made in column 28 in respect of an assessee from whose salary tax is deducted by the Military Accounts Department or any department of the Government of

India and the tax on whose salary is credited in the accounts direct to the Government of India. Where such assessee has, in addition to his salary, other income which is assessed by an Income-tax Officer (other than an Income-tax Officer in charge of a special salary circle) the amount of the additional income so assessed and the tax collected on such additional income should be entered in columns 18 and 19 according to the grade appropriate to the total income of the assessee, but such assessee should not be included in the number of assessee in column 28 since he will have already been included in the return made by the Imperial Department.

142. If, as the result of an appeal, an assessee is transferred from one grade to another, he should be shown in the grade in which he is placed as the result of the appeal.

143. Only cash refunds granted under Section 15 after collection of tax on account of insurance premium, etc. are to be shown in columns 22 and 23. Rebates made by adjustment before collection of tax should be deducted from the income and tax to be shown in columns 3, 4 and 16 to 19.

144. Return No. V—Arrears should be included in ordinary collections in the same way as has been provided for in return No. IV for income tax. Penalties, fines, costs, excess collections and advance payments have been provided for in the foot-note.

145. Return No. VI—Pending the revision of the form Commissioners of Income-tax should make yearly an analysis of the different sources of income in their provinces which are included under item "24—Others" and should send the analysis to the Board in manuscript along with the returns in order that a more satisfactory form of return may be devised. In addition a list should be sent of any important sources of income most of the recipients of which are liable to income-tax only and not to super-tax.

146. Return No. VII—This is self explanatory.

147. Return No. VIII—A person, who receives a salary but who is only a part-time employee and has other income exceeding his salary, should be classified under 'non salary cases'.

148. In order to make the compilation of this return easy Income-tax Officers should invariably strike out the inapplicable entries on the back of the assessment form (I T 90) so as to show whether a return of income has been submitted or not and if one has been submitted, whether it was accepted or accounts and other evidence were called for, and, in the latter case, whether the accounts and other evidence were produced and if so whether

the assessment was based on them or on an estimate. The information required for the return should be posted, from this record on the assessment form into the columns (19 and 20) prescribed for the purpose in the Register of Demand and Collections (I T 41) the totals of which will be the figures required for this return.

149 It should be noted that the word assesses includes persons whose income was taxed at source but who on assessment were not found liable to further payment. A person whose income is over Rs. 2,000 and consists only of dividends on which a refund may or may not be due should be included. The number of returns filed by a person not liable should include returns by persons who are not assessable but who claim a refund of tax deducted at source.

150 Columns 19 and 20 of the Register of Demand and Collections (I T 41) are meant for the preparation of the annual Return No. VIII. The following symbols may conveniently be used to show whether the returns or accounts were submitted and accepted or not —

N = Not submitted

A = Submitted and accepted

R = Submitted but assessment not based on them

An assessment under section 23 (4) is not an assessment based on accounts. If accounts are produced and the assessment is in the main based on them with the necessary corrections it is based on accounts; if however though accounts are produced the income has to be calculated at an arbitrary rate of turnover or otherwise estimated it is not based on accounts.

(C B R Memo R Dis No 382 I T /20 dated 6th October 1926)

151 The Commissioners of Income tax should submit to the Central Board of Revenue by the 1st August each year the usual number of copies of the printed returns together with a brief report in manuscript (in duplicate) describing the conditions of the year and explaining any substantial variations in the figures as compared with those of the preceding year. In order that the returns may be submitted by due date Income tax Commissioners should prescribe suitable dates for the submission of returns by Income tax Officers. Where a whole time income tax staff is entertained the Income tax Officers should have no difficulty in preparing their returns before the end of April. This will avoid dislocation of assessment work.

B—GENERAL INSTRUCTIONS REGARDING THE PREPARATION OF REPORTS AND REVIEWS.

152. A report should contain only the explanation of really important or suggestive variations in the statistics and the statement of really noteworthy facts in the history of the year's administration (cf. paragraph 151) No mere paraphrasing and reproduction of statistics should occur

153. Similarly, a review should be strictly limited to comment or criticism on the general results, so far as comment or criticism is required It should contain no precis or summary of the report

154. All attempts to offer explanations of variations in the figures, which are not important or unusual, should be excluded unless the fact alleged in explanation is in itself important enough to demand mention The idea that it is necessary to say something should be discarded and it should be recognised that the briefer a report is the better, if it says all that need be said to show an intelligent comprehension of the meaning of the facts and figures

155. The body of the report should be almost entirely in narrative form if occasionally it is necessary to introduce tables of comparative statistics into the narrative, such statements should be brief and simple, and their number rigidly restricted The reports should not be lengthy but endeavour should be made to make them interesting though brief The following subjects should be among those dealt with—(1) the progress made in extending the operations of the special department, exact details should be given; (2) the salient features of the previous year on the income of which the assessments were based in the year under report from the point of view of Trade, Commerce, Industry and Finance, and then effect on the revenues from income-tax and super-tax, (3) any other circumstances, political or otherwise which affected the revenue, and any important incidents connected with the year's administration, (4) the progress made in educating the assessee as evidenced by the extent to which returns were made and accounts produced and to which assessments could be based on the accounts produced, (5) the extent to which tax-payers failed to discharge their obligations punctually and to which coercion had to be resorted to to enforce payment of the tax, (6) any important problems, legal or otherwise, that presented themselves for solution during the year, (7) the working of the new Department generally—its success or failure from the points of view of the Government and of the public respectively; (8) the work of officers of the new Department generally and individually, and

especially that of newly recruited officers—and the degree of success attained in securing officers of a suitable type, moral, social, physical and intellectual, (9) the amount of touring and inspection done by the Commissioner of Income tax and his Assistant Commissioners, and its result, and (10) the degree of improvement effected in respect of delays in assessments and in collections

156 In the case of all reports for which statistical tables have been prescribed by the Central Board of Revenue as appendices, no additional table should be appended to, and referred to, in the report without the previous sanction of the Board

173 Direct (official) communications between Government officials in India and officials in (1) the United Kingdom, (2) Continental Europe, and (3) the Colonies are irregular and should not be made

174. Copies of official correspondence are not to be given as a mere matter of course. When recommendations in favour of any person are made, copies of the recommendation should never be given to the party concerned. A copy of a report submitted to superior authority should not, as a rule, be given, it may raise false hopes and it may, on the other hand give rise to petitions and memorials protesting against the views of the reporting officer. Neither should copies of official letters from superior authority be ordinarily given. The parties concerned should be informed of the nature of the order that has been passed. Should any of them require a copy of the letter, he should be referred to the superior officer by whom the order was passed, and from whose office the letter issued.

C —Files and registers

175. General —It has not been considered necessary to provide for minor matters such as opening covers, etc. Every head of an office must understand that he is responsible for the prompt despatch of business and must make arrangements to secure this.

176 It would be well if a supplementary set of rules were drawn up in each office, prescribing the duties of the different clerks and providing for other points of detail on which instructions may be required. An office order book should always be kept up and in this the supplementary rules and all orders relating to office matters should be entered.

177. Method of maintaining files —A single file consists of every letter received and issued in the course of a consecutive correspondence on one subject each paper being placed in chronological order, i.e., the first letter issued or received at the bottom the next above it and so on, the letter of latest date being at the top. Each letter, immediately on being placed with the file must be given a serial number, i.e., the first letter will be serial number 1, the second serial number 2, and so on. Supposing there are twenty letters in the file the last letter will bear serial number 20. These serial numbers are useful for the purposes of referring to any paper, and also show if the file is complete. The loss of a letter will at once be detected by the fact that a serial number is missing. The series therefore must be carefully kept up.

178 With each letter should be kept any office notes which are used with regard to it.

179. Registers.—The system of registering correspondence and files varies in the several provinces, the procedure adopted being that prescribed by the local Governments for district officers. The practice already observed may for the present be retained, the necessary registers being maintained in manuscript

D — Procedure relating to correspondence other than correspondence regarding an assessment

180. Procedure on receipt of letter.—As soon as a letter is received in the office, the date of receipt should be marked on it

181. If the letter be the commencement of a fresh correspondence, and not in continuation of an existing file, it will form the basis of a new file which should at once be entered in the file register. The letter should also be marked serial number 1 in the file (cf paragraph 177)

182 If the letter be in continuation of an existing file, the clerk will get out the file to which it belongs, assign to the fresh letter the next consecutive serial number of the series of letters in that file and place it on the top (cf paragraph 177). If a reference is made to other files they should be linked. Care must be taken, however, that the letters of different files are not mixed up, each file should always be tied up separately

183. Submission of file for orders.—The case being complete, it should be submitted for orders, the date of submission being noted on the face of the docket thus —S 1-1 (meaning submitted for orders on the 1st of January). This will enable any delay in the office to be checked

184. Issue of reply and subsequent procedure—If a letter is written in reply a fair copy will be made and submitted for signature after which the clerk will—

- (a) add the despatch number and the date both to the draft, which is to remain in the office file, and to the fair copy, which is to issue,
- (b) despatch the fair copy, entering it by number and date and address and number of enclosures, in the account of stamps prescribed in rule 193 or peon book, as the case may be,
- (c) assign to the draft its serial number in the file; and
- (d) then return the file, if no longer required, to its proper place in the order of its number in the shelf to which it belongs

185. Reminders.—Reminders and replies to reminders issued or received should not be registered, but should be noted on the original

21 B - The instructions in paragraphs 184 & 193 are not understood

letter. Office copies of reminders (where retained) should be destroyed when the reply is received or issued, and replies to reminders, if merely formal, should be destroyed when the reply to the original letter is issued or received.

186. When letter issued begins new file.—When a letter issued forms the basis of a new file, the same procedure must be followed as in paragraph 181.

187. Circulars.—Circulars laying down rules of practice may be kept together in a book, any correspondence, however, to which they may give rise must be made into a file, a copy of the circular being placed on it.

188. Pending and closed files, how to be kept.—For the purpose of arrangement correspondence may be divided into two classes:—

(a) files which are pending, i.e., on which further correspondence is expected;

(b) files which are closed and on which no more letters are likely to be received.

189. As the number of files in an income-tax office is not large, it will be sufficient if the two classes of files are kept on separate shelves.

190. Every file must be kept in its proper place in the shelf to which it belongs, except when it is in actual use. Clerks should not be allowed to let papers lie about on their desks or tables, and all files should be returned at the close of the day to their proper shelves.

191. Inspection by Assistant Commissioners.—All offices should be thoroughly inspected and reported on by Assistant Commissioners at least once a year.

192. Monthly return of unanswered references.—A monthly list of unanswered references should be submitted by Income-tax Officers to Assistant Commissioners, and by Assistant Commissioners to the Chief Commissioner.

193. Account of service postage stamps used for correspondence.—An account should be kept of the service postage stamps used for correspondence, and be periodically reported for their proper credit to the proper authorities. These returns should be made up by the clerks in charge of the post.

P. A. S. 100/10/10

194. Priority letters.—A list of priority letters should be kept in the office, and the list should be submitted to the Assistant Commissioners at the end of each month. The list should be submitted to the Chief Commissioner at the end of each quarter.

security shall be taken from a public accountant for the purpose of this Act. A clerk should be treated as a public accountant in whose custody any public moneys, such as a permanent advance, remain.

195 The amount of security to be taken under paragraph 194 should be fixed at a sum equal to the maximum amount which he ordinarily has in his hands at any time. On this point, however, discretion is left to Assistant Commissioners and Income tax Officers subject to the control of Commissioners, and all officers should see that the sum left in the hands of their subordinates is not more than the amount of the security taken from such subordinates.

196 The security may be either in Government promissory notes (the market value and not the face value being taken) or in cash or in landed property (exclusive of house property) and in order to provide against cases in which discovery may be made, after the official has vacated his office, of defalcations made prior to such vacation of office the security deposited by him should be retained for six months after the official has vacated his office.

197. A form of bond for use is appended after paragraph 199. In the case mentioned in the following paragraph the portions of the bonds in brackets which relate to sureties should be omitted. Security bonds of officials should be kept under double lock in the treasury strong-room and not in the record room and while cash and promissory notes lodged as security may be returned six months after vacation of office bonds should be retained permanently or until it is certain that there is no necessity for keeping them any longer.

198 When an official furnishes the security required of him by the deposit of Government promissory notes or cash or by the hypothecation of landed property, and executes the bonds appertaining thereto he should not be required to find sureties also.

199 The adequacy of all securities should be annually scrutinised and if it appears to the head of the office that the sufficiency of the security is from any cause impaired, he should submit a special report to the Commissioner. Heads of offices will be held personally responsible for any neglect in the matter.

FORM OF SECURITY BOND

KNOW all men by these presents that A B principal of (C D 1st surety of and E F 2nd surety of) are held and firmly bound unto the Secretary of State for India in Council in the sum of Rs to be paid to the Secretary of State in Council his successors or assigns for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives sealed with our seals this day of 19

WHEREAS the above bounden _____ was on the _____ day 19____, appointed to and now holds and exercises the office of _____ and WHEREAS by virtue of such office the said _____ has, amongst other duties, proper storing and keeping of, in the _____ detail money Government currency _____ ed and received _____), AND _____ ever called upon so to do to show to his superior officer that the said property is at all times intact in the places aforesaid, and is bound to keep true and faithful account of the said property AND WHEREAS the said _____ in consideration of the said appointment (has delivered to and deposited with _____ cash to the extent of Rs _____) or (has delivered to and deposited with and endorsed to _____ Government securities to the extent of Rs _____ as set forth in the schedule hereinafter) or (has mortgaged and hypothecated the landed property hereinafter set forth) for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns, against all loss and damage which he or they might suffer by reason of the said property or any part being wasted, embezzled, stolen, misspent _____ self, the said _____ or an _____ absence or otherwise for _____ the said _____ 4 B (and the said _____ entered into the above bond _____ perform _____ ance by him the _____ and the other duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State for India in Council against loss from the acts or defaults of the said _____ and of all and every the persons aforesaid

Now the condition of the above written bond is such that if the said A B has, whilst he has held the office of _____ always duly performed and fulfilled the said duties of the said office and other _____ the duties aforesaid, and (if he the said C D and E F) shall in _____ India in Council from all and every loss _____ he said A B has held executed and enjoy _____ his obligation shall be void and of no effect _____ in full force and virtue

(Provided always and it is hereby agreed and declared that neither of them the said C D and E F, shall be at liberty to terminate their suretyship except upon the giving to the head of the office in which the said A B works of six calendar months notice in writing of his or their intention so to do and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said A B until the expiration of the said period of six months)

And it is hereby lastly agreed and declared by and between the said 4 B (and the said C D and E F as his, the said A B's, sureties) and the said Secretary of State that, on the vacation by the said A B of his said office of _____ the above named (moneys where cash is deposited) (securities where promissory notes are deposited) shall not be at once returned to him but shall be and remain with the said (head of the office) for the term of six months as security against any loss that may have been incurred by the Secretary of State for India in Council owing to the neglect or default of the said A B or any other person or persons aforesaid and which may not have been discovered until after the vacation of his appointment by the said A B Provided always that the return at any time of the said (moneys or securities as the case may be) in case any breach of the conditions of the said bond shall be discovered after the return of the said (moneys or securities as the case may be) shall not be deemed to affect the right of the said Secretary of State to take proceedings upon the said bond against the said A B (principal and his sureties C D and E F)

CHAPTER X.

Office Procedure II.

A —Instructions for the use of combined correspondence register for receipts and issues

200. The following instructions are issued for the use of the combined register for receipts and issues (I T No 66) in place of the inward and outward registers which are used in some provinces. It is not the intention to fetter any Commissioner's discretion in regard to the introduction of the register either wholly or partially into his province. The Commissioners who do not require this register or who do not propose to introduce it throughout their Department may continue to use the old receipt and issue registers. Of course, in any office in which the new register is introduced the old receipt and issue registers will no longer be required.

201. In these instructions the expression "New Cases" means all papers that are not "Old cases". The expression "Old Cases" means replies to references previously issued and other papers which though not replies to references, have, for any reason, to be filed with cases that are already pending. For instance after the Commissioner had been corresponding with one Income tax Officer on a certain subject, another Income tax Officer might address the Commissioner on the same subject. In this instance, the later communication, though not a reply to a reference from the Commissioner, would be an "Old case" not a "New case".

202. The word "Case" when used by itself in these instructions means a file of correspondence about a single subject, or about two or more subjects that are closely connected and are being dealt with in the same correspondence. Thus, a file of connected correspondence relating to rates of travelling allowance is a "Case". If, some time after the particular discussion of this subject contained in this particular "Case" has terminated, and the "Case" has been closed a fresh discussion should arise on the same subject and lead to fresh correspondence, this fresh correspondence though relating to the same subject is a distinct case. A "Case" once "closed" cannot be reopened in any circumstances whatever. Correspondence relating to Mr A's travelling allowance on a particular occasion is a case, correspondence relating to Mr A's travelling allowance on another occasion is a distinct case. Correspondence relating to Mr B's travelling allowance on a particular occasion will probably be a distinct case from correspondence relating to Mr A's travelling allowance on a particular occasion. But

if, when correspondence is in progress about certain points connected with Mr A's travelling allowance, correspondence should arise concerning the same points in connection with Mr B's travelling allowance, the whole of this correspondence dealing with the same points in regard to the travelling allowance of the two officers would be a single case

203 It will be observed that the cases' contemplated by these rules are quite different from the files' relating, e.g., to such a general subject as "Travelling Allowance" that are at present maintained in many provinces. It is very important to grasp clearly what is meant by a 'case,' a 'new case' and an 'old case' in order to work the new register properly. In deciding whether a given letter is an 'old case' and should be filed and dealt with along with a pending case, or should be treated as a 'new' and distinct case, a certain amount of common sense must be exercised. Two not uncommon faults have to be avoided. One is the combination of two or more distinct subjects in a single case. This leads to great delay and confusion. The other is the formation of two distinct cases about one or more subjects which it is more convenient to deal with as a single case. It is difficult to say which of these errors is the more pernicious—probably the latter since it ultimately leads to a multiplication of linked files.

204. The main principles underlying the system of registering correspondence for which the new form is devised are the following —

(1) The Case as defined above is the unit

(2) Each case has its own number in an annual series, e.g.,
No. 25 of 1924

- (4) All the entries in the register relating to a particular case are grouped together, the number of the case is entered in column 1, (and nowhere else) the date on which the letter that originates it is received is entered in column 2. In column 3 is entered the 'Title' (i.e., the subject of the case, see below), the designation of the officer from whom the letter is received that originates the case, and the number (in his office) and date of such letter. Wherever the designations of officers have to be entered in this register, it is advisable to use abbreviations both for these designations and for place names, e.g., "I T O JBP" for 'Income tax Officer, Jubbulpore'. Such abbreviations of place-names might well be standardised by Commissioners as they save a great deal of time and space. If a case originates—not with a letter received but with a letter issued the word "Office" is entered in column 3. Columns 4 and 5 are intended for entries of the various dates on which the case is submitted to the head of the office and received back from him respectively. It is not absolutely essential to use these columns, and this is a matter that will be left to the discretion of the head of the office. Columns 6 and 7 are the important columns. It is these columns that really constitute the important difference between this register and the old receipt and issue registers. When a case has once been started, and has not been closed every letter that is received relating to this case (every connected 'Old case', that is, as explained above) is entered in column 7 with the designation of the officer from whom it is received the number assigned to it by that officer and its date. In column 6 is entered every letter that is issued relating to this case with its date (the case number should not of course be entered again) and the designation of the officer to whom it is addressed. The entries in columns 6 and 7 continue as long as the case is pending. When a reminder is issued the letter R, the date and the designation of the person addressed should be entered in column 6 preferably in red ink. When a reminder is received a similar entry should be made in column 7.
- (5) When a case is closed, the date on which it is "disposed of", "Recorded", "Deposited", (or whatever may be the term employed), is entered in column 8. Under the Madras system, which the Commissioners are at liberty to adopt or not as they please, "Disposals",

as they "Retain",
 "Desti d by the
 letters A, D, L and N, respectively, entered in
 column 8) and what are called N disposals, a term
 applied to cases that are finally disposed of by being
 sent bodily out of the office, for example, when a
 petition is returned in original with an endorsement
 so that no records relating to this case remain behind.
 These are indicated by the letter N in column 8

- (6) An "R" disposal means a file which is retained permanently, a "D" disposal means a case which is retained not permanently but for a period longer than one year. An "L" disposal is given to papers of no importance and of an ephemeral nature which are destroyed after one year. These Disposals are not put into jackets, dockets, folders or whatever term is locally used for the covers in which files are placed when they are closed.
- (7) The case on disposal, i.e., when it is closed still bears the same case number. This case number determines its position in the records. Should an index be maintained, this number will be entered against the Title of the case in the index. Under the Madras system, to facilitate destruction of time expired records, (or, as it is sometimes called "weeding") records of each class, that is, R, D and L, are kept separately, the R records of 1923 are kept together, the D records of 1923 are kept together and the L records of 1923 are kept together. In Madras there is, with few exceptions, only one period of retention for D records, namely, 10 years. There are, however, some files, which, though required to be kept for a period of over one year, need not be retained for so long a period as 10 years. It has, therefore, been decided that there should be two kinds of D disposals, namely, (1) "D A" Disposals to be retained for three years and (2) "D" Disposals to be retained for 10 years. Care should be taken to use these symbols correctly, alike (1) on drafts of communications whose issue will "close" a file, (2) on the communications themselves when issued, and (3) on the files when they are ready to be placed in the record room where of course D A Disposals and D Disposals should be arranged in separate series. Consequently all that has to be done annually is to examine the L records of the previous year, the D A records that are three years old and

the D records that are ten years old, to take orders in regard to the further retention of any that may seem to be of value or which appear to have been marked D, D A, or L by mistake, and to destroy the rest. It will be observed that no attempt is made under this system to assign different periods of retention to different parts of the same case. A system that seems to the Board, generally speaking, to be unworkable with two exceptions, namely, that this remark has no application to the orders in force in regard to assessment records, and that it may be a sound principle when dealing with any class of cases to weed out and destroy at the time of disposal merely ephemeral matter such as reminders, chits and so forth with which it is unnecessary to encumber the record shelves.

- (8) It remains to deal with F disposals or filed papers. Cases which are arranged in the records not in the R, D, D A or L bundles according to their case numbers but in subject bundles according to their subjects are said under the Madras system to be filed. Such cases are kept loose arranged chronologically in bundles of convenient sizes tied together between two boards. Such files to some extent correspond to the files already mentioned which are maintained in many provinces. This system of filing is suitable—for example—in dealing with cases of small bulk that it is convenient to keep together for purposes of reference to series of circulars and to returns submitted by subordinate officers. Where filing is resorted to there must be a list or index of files and each file must have its number. The numbers should be permanent not annual. When a case is filed in this sense, on disposal the letter T the number of the file and the date of filing are entered in column 8. For ordinary correspondence the Board considers that the filing system is only likely to lead to confusion and delay in tracing records. Each Commissioner must decide for himself what files should be kept in his own office and in the offices of his subordinates.

205 Advantages of this system—In the first place, all the letters issued relating to a particular case bear the same number. They are quoted of course by the number followed by the date and title. In the next place there is a great saving of scriptural work. Assuming that a file contains 20 letters issued and received, under the present all India system the full subject matter or purport has

to be written twenty times in the Receipt and Issue Registers. Under the proposed system it has to be written once, and if the system of "titles" explained below is adopted, it can be written in a very few words which will convey at a glance more information than the often lengthy "purports" which are commonly entered in Correspondence Registers. In the next place, a glance at the proposed register will enable anyone to detect how many cases are pending in the office, and how long they have been pending. Further scrutiny of the entries in Columns 6 and 7 enables one to see with whom any case is pending and since when. One can see when the last letter was received from outside, and if there has been a delay in replying to it, that is at once apparent. One can see when the last reference to other offices was issued, and if there has been a delay in replying to it that also is apparent. The register also shows whether reminders have been issued regularly and it enables reminders to be issued regularly. The present Receipt and Issue Registers are not of the slightest use for any of these purposes, nor could they conceivably be made useful for any of these purposes. From the combined register "arrear lists" and "business returns" can be compiled if necessary with the maximum of ease.

206. "Titles".—In a big office indexing of the important papers is essential. There is no use in keeping papers unless you can find them. Unless papers are properly indexed, a case may be disposed of in ignorance of some important previous correspondence which ought to have been referred to. Even if any previous correspondence is known to exist, in the absence of an efficient index, a great deal of delay will almost necessarily occur in finding it. Probably difficulty of tracing papers owing to an inefficient index is one of the commonest causes of delay and waste of energy in Government offices. In a big office, in the absence of a proper index intelligently used, the same subject may be discussed simultaneously in two separate files. In order that an index of any magnitude should be efficient, it is essential that the entries should be strictly alphabetical. The index "Titles" (as the Board calls them), cannot be arranged in a strictly alphabetical order unless they are "articulated" or broken up into a number of short members, each consisting of one or more words, as in the example "Income-tax Act, XI of 1922—Section 42—Non-resident firms—Business connection in British India—Amendment proposed". A purport such as "suggesting the amendment of section 42 of the Indian Income-tax Act, 1922, in regard to the assessment of the profits of non resident firms in a business connection in British India" is obviously incapable of being incorporated in an alphabetical index (apart from other defects). It would have to come under 'S' and obviously nobody would look for it there. It is therefore important that the title should be as brief as possible and broken up into

members, each of which represents one aspect of the subject dealt with, such members being arranged strictly in the order of their importance or inclusiveness. You can then prepare a strictly alphabetical index. All the titles with the same first member or head will come together in one group. All those with the same second member or sub-head will similarly come together in that group as a sub-group. All the titles with the same third member or second sub-head will come together under that sub-group and so on. There is literally no *other way* of making a strictly alphabetical index. Every letter and note should have its title, and the titles prefixed to the letters and notes and those entered in column 3 of the Correspondence register should be identical with one another and with the title to be incorporated in the Index.

207. The first thing to do when writing an index title is to select your head, i.e., the important word or words that come first in the title by which its alphabetical position in the index is determined, and on which primarily depends the possibility of finding the case in the index. The 'head' must be a word that will naturally occur to any one who requires the case. It must not be too wide. For instance, to index all petitions received in an office under the head 'Petitions' would be absurd though orders of a general nature relating, say, to the manner in which petitions should be dealt with, would be properly indexed under the head 'Petitions'. Next in selecting your heads you must be consistent. Even if the heads are badly chosen, so long as they are used consistently less mischief will be done than if they are in themselves more suitable but papers relating to the same subject are indexed sometimes under one head and sometimes under another. Consistency can only be secured by using a standard list of index heads and sub-heads. For practical purposes in Income-tax Offices such a list is furnished by the indices to the Income tax Manual and the Income-tax Office Manual. The remarks relating to heads apply *mutatis mutandis* to sub-heads and all other members of a title. There may be several sub-heads in a single title. After the head and sub-heads comes the body of the title which must be as brief as is compatible with the clear expression of the main subject of the case and some particulars of the individual matters to which it relates.

208. Brevity is a merit in a title. If a title shows one at a glance, like a newspaper head-line or "caption" the subject of the paper, it is a good title. Unnecessary length is a positive evil in a title. It defeats the object in view. On the other hand, a title which is merely general is of little practical use, and if it does not distinguish a file from others relating to closely similar but not identical subjects, time may be wasted in taking out and examining several files, before what is wanted is found. *The head or sub-head should seldom if ever be repeated in the body of the title.*

209 The title must consist mainly of substantives, adjectives (where indispensable) and participles. Minor parts of speech should be excluded as far as possible. Each member of the title will begin with a capital letter, which will help to determine the alphabetical order and should be separated from the members preceding and succeeding it by a bold dash. It is no use to try to put too much into a single title. The title must indicate clearly but briefly the main subject of the letter.

210 One great advantage of prefixing titles to notes and letters including drafts is that by no other means can the head of the office watch indexing and see that it is being properly done, without making special arrangements for the purpose which would necessarily involve a great deal of trouble. By this means the head of the office automatically has the index title of every file brought to his notice. Apart from this the titles considerably facilitate the disposal of correspondence as they enable one to see the moment one takes up a file or a letter what its subject is.

211 The subject of a letter is not always obvious from the body of the letter. For instance a letter may run—With reference to your No. dated I have the honour to say that I agree with the suggestion in paragraph 2 but fear that the proposals made in paragraph 6 are not applicable to this province. If there is no title the officer who receives this letter has probably not the slightest idea what it refers to until he has sent for the previous correspondence and it may be necessary to call for the latter whereas if he knew what this letter was about there would be no need to do so.

212 The foregoing remarks in regard to titles are merely of the nature of suggestions. The Board believes that the suggestions are useful but leaves it to Commissioners to decide whether to adopt them or not. Even in an office in which it is not considered necessary to index the general correspondence it is a great help to prefix to every letter after the words "Sir" "Gentlemen" etc., the subject of the communication stated in the form of a title as explained above.

It should also be an absolute rule that every officer who replies to a communication should state at the head of his letter, preferably for various reasons after the word Sir etc. the subject of the letter (whether in the form of a title as explained above or not) and the number and date of the letter to which it is a reply. It is a very common fault for officers to quote the number of a previous communication of *their own*—which is of comparatively little use to the person addressed—instead of quoting the number and date of *that person's* previous communication the quotation of which may save a great deal of delay and trouble in the office addressed.

This point may appear elementary but it is often ignored. So long as the instructions given above are adhered to, there is little likelihood of 'old cases' being mistaken for 'new cases' and registered as such. Should such a mistake unfortunately be made, all that has to be done when it is discovered is to close the superfluous new case by a reference in column 8 of the correspondence register to the appropriate old case, and to make the necessary entries in the appropriate columns against that old case.

213. It should be understood that the new correspondence register is only intended to be used for correspondence that is at present entered in the existing receipt and issue registers.

Whether or not—for example—any correspondence relating to assessments or appeals should be registered in the correspondence register, is a matter for the Commissioners to decide. These instructions are therefore supplementary to, and do not in any way supersede the instructions contained in Chapter IX.

(C B R circular No 4621, dated 8th October 1924)

B—Instructions in regard to indexing

214. The following instructions are issued in regard to indexing. Commissioners of Income tax have full discretion either to introduce it or not to introduce it and in regard to the offices in which it should be introduced.

215. Mechanism of indexing—This consists of punched slips, of small eyeletted binders or covers in which the slips are to be kept, and of special tags, a couple of which are to be passed through the eyelets in the lower half of the cover, through the perforations in the slips kept between the covers, and through the eyelets in the top (or hinged) half of the cover, and their straight or bodkin ends tied together in a bow on top, by which means a small and economical loose-leaf book is formed.

216. It is to be specially noted (1) that the special tags are essential. These must be indented for from the Deputy Controller Central Forms Store, Calcutta if not supplied with the binders. They should be carefully described as "Tags with a cross-bar and boot-lace point for use with index binders and slips—I T Forms 70 and 71". These tags have a cross-bar at one end, and a point like that of an ordinary boot-lace at the other. As already stated, the pointed or bodkin end is to be threaded through the binder and slips from below, so that the cross-bar will be underneath the little loose-leaf book. Ordinary tags such as used in filing papers, with a bar at each end, should not be used for the indexes.

when the case is disposed of, as any mistakes that are not noticed then are not likely to be noticed subsequently, though if the index is ultimately typed in book-form—as suggested above—a general review of the slips is necessary in order to remove inconsistencies or other defects

(8) Consistency is of prime importance. It is essential not merely in the selection of the heads and sub heads, but also in their arrangement in the title. The object to be secured is the grouping together in the index of papers relating to identical or similar subjects. This will be defeated if—for example—different titles are differently arranged thus—

- 1 Reference to High Court—Alphapur—Liability to tax—Interest—Accrued—X Y Z (Messrs),
- 2 High Court—Alphapur—Reference to—Messrs A B C Interest (accrued)—Tax—Liability to,
- 3 Reference to High Court—Alphapur—Accrued interest—Liability to tax—D E F (Messrs)

and so on. One type should be selected as a model—preferably No. 3—and adhered to strictly.

(9) It is of course not necessary to index ordinary assessment files, since there is already an index of assesses, but in an office where there is a large number of assesses it may be found useful to keep a nominal index of assesses on the slip system. Each slip in such an index should bear the name of one assesse and his general index number. In an Assistant Commissioner's office or a Commissioner's offices, on the other hand, it is certainly desirable to index Appeals and Review petitions. Ordinarily one slip for each case will be sufficient—'Appeal—1921 25—Banarsi Das (M)—Shahjahanpur'. But if any important general principle or knotty problem arises and is dealt with in disposing of the petition there should be a supplementary slip or slips relating to that subject, so that the papers may be easily found if it is desired to refer to them as a precedent. Files relating to references to the High Court are best indexed in the manner already illustrated above.

(10) If it is decided to consolidate the index in book form periodically, it should be noted that the same head or sub head should not be repeated in a series of consecutive entries in the index. Repetitions of this sort should be eliminated as far as possible in consolidating the index. Thus, if there are several titles relating to references to the High Court the first of the series will begin with the words 'Reference to High Court—Banarsi', but in the rest of the series these will be omitted except at the top of a page (should the series extend to two or more pages). Similarly, if the first sub head in several of the same series is 'Accrued interest', these words

should be omitted except in the first of this sub series, or at the top of a page, and so on with the remaining sub heads, thus —

' Reference to High Court—Alphapur—Accrued interest—

Liability to tax—A B C (Messrs)

D E F (Messrs)

X Y Z (Messrs)

Depreciation

allowance—Plant leased out by owner—J K L (Rao Bahadur)," and so on

(11) The indexes to the Income tax Manual and Income tax Office Manual may be used as standard lists of index heads and sub heads which will assist in preserving uniformity and also in selecting the heads and sub heads correctly

(12) It is of course of the utmost importance that the slips should be filed in strict alphabetical order, that is to say, the main heads must be in alphabetical order, and under each main head the main sub heads must be in strict alphabetical order and under each main sub head the second sub heads must be in strict alphabetical order, and so on

If the index is consolidated periodically in book form, a list of main heads with cross references if necessary, should be prefixed to it as a key

(13) The filing of the slips in alphabetical order must be done methodically—day by day. If the clerks show any tendency to allow slips to accumulate loose for days or weeks, and then to file them (or more probably not file them) or to file the slips anyhow in the first instance, because they have no time to arrange them and will arrange them properly later on, it should be repressed with the utmost strictness. If tolerated it will wreck the system. The clerks should file their slips for the new cases daily as soon as the new cases have been registered, and at the same time insert any supplementary slips that may have been found necessary since slips were filed the day before. It saves time to do the work once for all at one time daily, but no longer postponement should be tolerated on any grounds whatsoever

(14) The number of slips filed in one binder should not exceed 200. The index may be broken up into as many of these little books as may be found convenient. On the outside of each binder the contents should be clearly marked on a label pasted on to it—for example, "A to F D to H" etc. The binders should be kept in little trays. The Board may add that they are far more convenient than card indexes for many reasons, as well as far cheaper.

Like everything else they have some disadvantages, but they are the most satisfactory form of index that the Board has ever heard of apart, possibly, from systems that require very expensive apparatus, and would be unsuited to any office but one on a very large scale. One great advantage of the indexes is their portability. These little loose leaf books can, of course, be used as loose leaf note books for a variety of purposes besides indexing, and if any Commissioner requires them for any purpose other than indexing he should indent accordingly.

(C B R Circular No 3 F 156 I T /25, dated 18th March 1925)

CHAPTER XI.

Copies of records.

217. Grant of copies.—Copies of papers in assessment and miscellaneous records shall be granted only to the assessee to whom they relate or to some person duly authorised by him in this behalf. Copies of assessment orders are issued free of charge. Copies of other papers shall be issued in accordance with the general rules made in the province concerned for the issue of copies of papers in judicial records.

218. The date of the receipt of an application for a copy, the date on which the copy is ready and the date of the delivery of the copy to the applicant shall be noted on the back of the copy. The same dates shall be entered on the back of the application which, after issue of the copy, shall be placed in the miscellaneous record of the assessee concerned.

219. A list of applications for copies and of copies issued shall be maintained.

CHAPTER XII.

Retention and destruction of records and papers.

ART. 1. ~~Records of records~~ ~~in the Income-tax Department~~ ~~shall be~~ ~~retained~~ ~~as follows:~~

- (i) ~~Assessment records;~~
- (ii) ~~Income tax returns;~~
- (iii) ~~Assessment records;~~
- (iv) ~~Records of appeals and reviews;~~
- (v) ~~Records of appeals and reviews;~~

ART. 2. ~~Assessment records.~~—The assessment record of any year shall be retained for 10 years. In other words, when an assessment is made in the 10th year of a year, the papers concerning the first year of the period shall be retained and destroyed, except (i) one copy of an assessment made under the Indian Income-tax Act of 1922 which shall be retained permanently with reference to section 21 of the Indian Income-tax Act, 1922, and (ii) the record of the assessment made in 1922-23 which must be retained permanently with reference to Rule 15. The date of destruction shall be entered under the initials of the Income-tax Officer in the record of the assessment record. The depreciation record shall be retained in the assessment record and be retained permanently.

ART. 3. ~~Records of income.~~—The two latest forms of return of income shall be kept in the assessment record. When in any year a return is made in the record the personal clerk shall retain it for 10 years. Returns shall be placed in the record of the assessment record for the year except in the case of companies and other persons who with the balance sheet may be retained permanently.

ART. 4. ~~Assessment records.~~—Assessment records shall be retained for 10 years from the 1st day of the year to which the assessment relates.

ART. 5. ~~Assessment records.~~—Records of appeals and reviews shall be retained for 10 years from the date of the decision and shall be retained permanently.

225. Registers and books.—The following registers and books shall be retained for the periods mentioned against each and shall then, where necessary, be destroyed :—

Class of register, etc	Period of retention.
(1) General Index	For
(2) Register of demand and collections	Ten years
(3) Classified register of demand	Three years
(4) Register of refunds . .	Three years
(5) Salary registers	Three years after consignment to records.
(6) Register of daily collections	Three years
(7) Counterfoils of refund vouchers .	Three years
(8) Office order book . . .	To be destroyed when standing orders still in force have been copied into a new book and attested by the officer in charge of the office
(9) Register of letters received and issued (where maintained)	Five years
(10) File Register	Permanently
(11) Station dak book or peon book .	One year
(12) Register of service postage stamps	Three years after completion
(13) Circular letters	Permanently unless otherwise ordered by the Commissioner
(14) Office inspection books	Five years after completion
(15) Character rolls	One year after preparation of a revised character roll duly attested by the officer in charge of the office. In case of dismissal to be filed in the record of punishment, otherwise to be destroyed after three years from grant of pension or gratuity or, if no pension or gratuity is given, from cessation of service
(16) Register of contingencies	Five years
(17) Attendance register	One year
(18) Register of office furniture	To be retained until a revised register duly attested by the head of the office is prepared
(19) Acquittance roll	35 years after completion

Class of register, etc.	Period of retention.
(20) Leave register	Three years.
(21) Salary bill book of ministerial or gazetted officers.	35 years.
(22) Travelling allowance bills	Five years after completion.
(23) Service books	In case of dismissal to be filed in the record of punishment; otherwise to be made over to the official concerned. In cases where there is no one to whom they may be made over, to be destroyed after three years from the grant of pension or gratuity, or if no pension or gratuity is given, from cessation of service
(24) Register of stationery and forms	Three years after completion.
(25) Graphs	Three years.
(26) Stock book of forms	Three years after completion
(27) Register of books and publications	Permanently or until replaced
(28) Register of appeals, reviews and references	Three years after completion
(29) Register of registered firms	Five years after completion.
(30) Register of copies	One year after completion.

226. Correspondence, etc.—Correspondence on the following subjects shall be retained permanently —

- 1 Revision of establishments,
- 2 Revision of contract grants;
- 3 Grant and revision of permanent advances;
4. General rulings by the Government, the Central Board of Revenue or Income-tax Commissioners (unless incorporated in a manual when they may be destroyed).

227. Correspondence on the following subjects shall be destroyed after the expiry of 35 years :—

- 1 Exemption of officials from the education test;
- 2 Exemption of officials from the age rules;
- 3 Exemption of officers from departmental examinations;
4. Postal life insurance and provident fund.

228 *Correspondence, etc , relating to the following subjects shall be destroyed after five years —*

- 1 Superannuation of non gazetted and menial establishment,
- 2 Purchase of tents,
- 3 Application for additional grant or re appropriation of funds
- 4 Powers of officers,
- 5 Annual indent for forms,

also

- 6 Tribulation sheets

229 *Correspondence, etc , relating to the following subjects shall be destroyed after three years —*

- 1 Forms,
- 2 Furniture
- 3 List of unanswered references,
- 4 Examination of junior officers,
- 5 Stationery
- 6 Inspection of income tax offices by Commissioners and Assistant Commissioners
- 7 Transfer of non gazetted officers,
- 8 Extension of service to particular officers over 55 years of age
- 9 Extract from inspection notes sent for action
- 10 Misconduct of an officer after he ceases to be in service,
- 11 Punishment of Government servants after final orders have been carried out and the entry has been made in the service book
- 12 Revision and abolition of forms and returns
- 13 Enquiries about procedure,
- 14 Purchase and supply of books,

also

- 15 Invoice accompanying the remittance of income tax on salaries (I T 2),
- 16 Statement of particulars furnished by persons responsible for paying interest on securities other than those of the Government of India (I T 3),
- 17 Annual return under section 21 (I T 4),
- 18 Schedule of income tax deductions from salaries (I T

230. *Correspondence relating to the following subjects shall be destroyed after one year —*

- 1 Death reports of Government servants,
- 2 Leave of absence of non gazetted establishment, after expiry of leave and entry in the service book,
- 3 Verification of securities taken from public accountants, after next verification,
- 4 Forms, furniture, tents, etc., received from any source;
- 5 Petitions for employment and other miscellaneous applications,
- 6 Transfer, posting and leave of gazetted officers (including charge certificates) of which there is a permanent record in the gazette,
- 7 Loan of forms and other office articles and furniture to and from other offices,
- 8 Local and other special holidays
- 9 Visits of inspecting officers and reports as to local practice or procedure,
- 10 Repairs of office machines, instruments and furniture,
- 11 Occupation of Public Works Department inspection bungalows by officers of the Income tax Department when on tour,
- 12 Bills sent for pre audit to the Accountant General, after pre audit
- 13 Sale and advance of books, instruments forms and other articles on behalf of Government,
- 14 Persons sent to a Civil Surgeon for examination

231. The annual administration reports and returns shall be retained permanently or until their destruction is ordered by the Commissioner. All other reports and returns shall be destroyed after three years unless the Commissioner or the Assistant Commissioner thinks it advisable for special reasons to retain them for a longer period.

232 In all correspondence explanations of delay on mere matters of routine such as those returning enclosures, shall be destroyed when the file is closed before consignment to record, and the originals of such reports and statements as are printed shall be destroyed on receipt of printed copies. Also if general questions and particular instances have been dealt with in the same file, and the period fixed for the retention of the correspondence in the general questions differs from that fixed for the correspondence regarding the particular instance, the file shall be divided into two or more parts to facilitate weeding.

233. Before a file is consigned to record, a label shall be affixed (to each part if the file has been divided) to show the period of retention. The head clerk or personal assistant shall personally initial each label after it is affixed, satisfying himself that it is appropriate.

234. In other cases than those mentioned in paragraph 221—223 the papers for destruction shall be selected by the head clerk and submitted for the inspection of the officer in charge of the office, no papers shall be destroyed without the orders of the officer who shall satisfy himself that they are not of sufficient importance to be preserved. The duties of the head clerk shall be clearly explained to him by the officer in charge of the office.

235. Records of importance special to the district or circuit shall be referred to the officer in charge of the office for special orders.

236. The time during which the papers shall be kept shall be counted from the commencement of the financial year following the year to which the paper relates.

237. The following register shall be maintained in manuscript to show the date of destruction of a particular register —

List of registers destroyed

Serial No	Description of register	Date of destruction	Signature of head clerk to attest destruction	Initials of officer in charge of office	Remarks

Number of Form	Description of Form.	Remarks.
A. T. 10 Chinese . .	Notice under section 22(2) and 38 of the Indian Income-tax Act, 1922	
" 10 Hindi . .	Ditto ditto	Will be printed if required.
" 10 Urdu . .	Ditto ditto.	
" 10 Malayalam . .	Ditto ditto.	
" 10 Oriya-Madras . .	Ditto ditto.	
" 10 Oriya . .	Ditto ditto.	
" 11	Form of return of total income for individuals, firms, and Hindu undivided families under section 22(2) of the Indian Income-tax Act, 1922	
" 11 Tamil . .	Ditto ditto.	
" 11 Marathi . .	Ditto ditto	
" 11 Telugu . .	Ditto ditto	
" 11 Sindhi . .	Ditto ditto.	
" 11 Gujarathi . .	Ditto ditto	
" 11 Kanarese . .	Ditto ditto	
" 11 Kanarese Madras . .	Ditto ditto	
" 11 Bengali . .	Ditto ditto	
" 11 Assamese . .	Ditto ditto	
" 11 Burmese . .	Ditto ditto	
" 11 Chinese . .	Ditto ditto.	
" 11 Hindi . .	Ditto ditto	
" 11 Urdu . .	Ditto ditto	
" 11 Malayalam . .	Ditto ditto	
" 11 Oriya . .	Ditto ditto	
" 11 Oriya Madras . .	Ditto ditto	
" 12	Cancelled.	
" 13	Notice under section 22, sub section 4, of the Indian Income tax Act, 1922.	
" 13 Tamil . .	Ditto ditto	
" 13 Telugu . .	Ditto ditto	
" 13 Gujarathi . .	Ditto ditto	
" 13 Marathi . .	Ditto ditto	
" 13 Sindhi . .	Ditto ditto.	
" 13 Kanarese . .	Ditto ditto	
" 13 Kanarese Madras . .	Ditto ditto.	
" 13 Bengali . .	Ditto ditto	
" 13 Assamese . .	Ditto ditto.	
" 13 Burmese . .	Ditto ditto.	
" 13 Chinese . .	Ditto ditto.	
" 13 Hindi . .	Ditto ditto	
" 13 Urdu . .	Ditto ditto.	
" 13 Malayalam . .	Ditto ditto	
" 13 Oriya . .	Ditto ditto	
" 13 Oriya Madras . .	Ditto ditto	
" 14	Summons to witnesses under section 37 of the Indian Income tax Act, 1922	
" 14 Tamil . .	Ditto ditto	
" 14 Telugu . .	Ditto ditto	
" 14 Gujarathi . .	Ditto ditto.	
" 14 Marathi . .	Ditto ditto.	

Number of Form	Description of Forms	Remarks.
I T 14 Sindhi	Summons to witnesses under section 37 of the Indian Income tax Act, 1922	
" 14 Kanarese . .	Ditto ditto	
" 14 Kanarese Madras	Ditto ditto	
" 14 Bengali . .	Ditto ditto	
" 14 Assamese . .	Ditto ditto	
" 14 Burmese . .	Ditto ditto	
" 14 Chinese . .	Ditto ditto	Will be printed, if required.
" 14 Hindi . .	Ditto ditto	
" 14 Urdu . .	Ditto ditto	
" 14 Malayalam . .	Ditto ditto	
" 14 Oriya . .	Ditto ditto	
" 14 Oriya Madras	Ditto ditto	Do.
" 15 . .	Notice of demand under section 29 of the Indian Income tax Act 1922.	
" 15 Tamil . .	Ditto ditto.	
" 15 Telugu . .	Ditto ditto	
" 15 Gujrathi . .	Ditto ditto	
" 15 Marathi . .	Ditto ditto	
" 15 Sindhi . .	Ditto ditto	
" 15 Kanarese . .	Ditto ditto	
" 15 Chinese . .	Ditto ditto	Do
" 15 Kanarese Madras	Ditto ditto	
" 15 Bengali . .	Ditto ditto	
" 15 Assamese . .	Ditto ditto.	
" 15 Burmese . .	Ditto ditto	
" 15 Hindi . .	Ditto ditto	
" 15 Urdu . .	Ditto ditto	
" 15 Malayalam . .	Ditto ditto	
" 15 Oriya . .	Ditto ditto	
" 15 Oriya-Madras . .	Ditto ditto	
" 16 . .	Form of appeal under section 30(3) of the Indian Income tax Act, 1922	
" 16 Tamil . .	Ditto ditto	
" 16 Telugu . .	Ditto ditto	
" 16 Gujrathi . .	Ditto ditto	
" 16 Marathi . .	Ditto ditto	
" 16 Sindhi . .	Ditto ditto.	
" 16 Kanarese . .	Ditto ditto	
" 16 Kanarese Madras	Ditto ditto	
" 16 Bengali . .	Ditto ditto	
" 16 Assamese . .	Ditto ditto	
" 16 Burmese . .	Ditto ditto	
" 16 Chinese . .	Ditto ditto.	
" 16 Hindi . .	Ditto ditto	
" 16 Urdu . .	Ditto ditto	
" 16 Malayalam . .	Ditto ditto	
" 16 Oriya . .	Ditto ditto	
" 16 Oriya Madras	Ditto ditto	
" 17 . .	Form of appeal under section 32(2) of the Indian Income tax Act, 1922	
" 18 . .	Notice of date fixed for the hearing of an appeal under section 31 of the Indian Income tax Act 1922	
" 18 Tamil . .	Ditto ditto	
" 18 Telugu . .	Ditto ditto	
" 18 Gujrathi . .	Ditto ditto	

Number of Form	Description of Form	Remarks
I T 18 Marathi . .	Notice of date fixed for the hearing of an appeal under section 11 of the Indian Income tax Act, 1922	
" 18 Sindhi . .	Ditto ditto.	Will be printed, if required
" 18 Chinese . .	Ditto ditto.	
" 18 Kanarese . .	Ditto ditto	
" 18 Bengali . .	Ditto ditto	
" 18 Assamese . .	Ditto ditto	
" 18 Burmese . .	Ditto ditto	Do.
" 18 Hindi . .	Ditto ditto	
" 18 Urdu . .	Ditto ditto	
" 18 Malayalam . .	Ditto ditto	
" 18 Oriya . .	Ditto ditto	
" 18 Kanarese-Madras	Ditto ditto	
" 18 Oriya-Madras	Ditto ditto	
" 19 . .	Notice imposing a penalty under section 46 of the Indian Income tax Act, 1922	
" 19 Tamil . .	Ditto ditto	Do.
" 19 Telugu . .	Ditto ditto	
" 19 Gujarathi . .	Ditto ditto	
" 19 Marathi . .	Ditto ditto	
" 19 Sindhi . .	Ditto ditto	
" 19 Kanarese (Bombay)	Ditto ditto	
" 19 Kanarese-Madras	Ditto ditto	
" 19 Bengali . .	Ditto ditto	
" 19 Assamese . .	Ditto ditto	
" 19 Burmese . .	Ditto ditto	
" 19 Chinese . .	Ditto ditto	
" 19 Hindi . .	Ditto ditto	
" 19 Urdu . .	Ditto ditto	
" 19 Malayalam . .	Ditto ditto	
" 19 Oriya-Madras . .	Ditto ditto	
" 19 Oriya . .	Ditto ditto	
" 19A English . .	Second or subsequent notice regarding the imposition of a penalty under section 46, Indian Income tax Act, 1922	Do.
" 19A Tamil . .	Ditto ditto	
" 19A Telugu . .	Ditto ditto	
" 19A Gujarathi . .	Ditto ditto	
" 19A Marathi . .	Ditto ditto	
" 19A Sindhi . .	Ditto ditto	
" 19A Kanarese-Madras	Ditto ditto	
" 19A Kanarese . .	Ditto ditto	
" 19A Bengali . .	Ditto ditto	
" 19A Assamese . .	Ditto ditto	
" 19A Burmese . .	Ditto ditto	
" 19A Chinese . .	Ditto ditto	
" 19A Hindi . .	Ditto ditto	
" 19A Urdu . .	Ditto ditto	
" 19A Malayalam . .	Ditto ditto	
" 19A Oriya-Madras . .	Ditto ditto	

Number of Form	Description of Form	Remarks
I 7 19A Oriya	Second or subsequent notice regarding the imposition of a penalty under section 46 of Indian Income tax Act, 1922	
, 20	(Certificate under section 46 (2) of the Indian Income tax Act, 1922)	
, 21	Distress Warrant [section 46(3) of the Indian Income tax Act, 1922]	
, 22	Application for refund of income tax under section 48 of the Indian Income tax Act, 1922	
, 22	Tamil Ditto ditto	
, 22	Telugu Ditto ditto	
, 22	Gujrathi Ditto ditto	
, 22	Marathi Ditto ditto	
, 22	Sindhi Ditto ditto	
, 22	Kanarese Ditto ditto	
, 22	Kanarese-Madrasi Ditto ditto	
, 22	Bengali Ditto ditto	
, 22	Assamese Ditto ditto	
, 22	Burmese Ditto ditto	
, 22	Chinese Ditto ditto	Will be printed if required
, 22	Hindi Ditto ditto	
, 22	Urdu Ditto ditto	
, 22	Malayalam Ditto ditto	
, 22	Oriya Ditto ditto	
, 22	Oriya Madras Ditto ditto	
, 23	Income tax return No.	
, 24	Ditto	
, 25	Ditto	
, 26	Ditto	
, 27	Ditto	
, 28	Ditto	

Number of Form	Description of Form	Remarks
I T 32 . . .	Form of order for refund of income tax (in six colours (besides white for provinces where there are several salary circles or several circles in one city)	
32 White	Ditto	ditto
" 32 Red . . .	Ditto	ditto
, 32 Blue . . .	Ditto	ditto
, 32 Green . . .	Ditto	ditto
, 32 Pink . . .	Ditto	ditto
32 Yellow . . .	Ditto	ditto
, 32 Drab . . .	Ditto	ditto
, 32 Salmon . . .	Ditto	ditto
, 32 Red with green diagonal bar	Ditto	ditto
, 32 Green with red diagonal bar	Ditto	ditto
33	Form of certificate to be given to a person desirous of securing deduction of income-tax at a rate less than the maximum rate on interest received on securities	
, 4	Form of application for refund of income tax from residents in Indian States	
, 25 . . .	Form of certificate to be given by Political Officers to residents in Indian States desirous of securing deduction of income tax at a rate less than the maximum rate on interest on Government securities drawn from a British treasury in an Indian State	
,, 36 . . .	Form of index register—Permanent record	
,, 37 . . .	Form of index register—Five year record	
, 38 . . .	Form of income tax—Miscellaneous record	
, 39 . . .	Form of order sheet	
, 40 . . .	Form of income-tax assessment record	
41 . . .	Form of register of demand and collections	
,, 42 . . .	Form of classified register of demand	
43 . . .	Form of register of refunds and releases	
44 . . .	Form of register of daily collections	
45 . . .	Tabulation Sheet for return No. IV	
,, 46 . . .	Form of deposit notice	
47 . . .	Form of schedule of income tax (for annual returns only)	

Number of Form	Description of Form	Remarks.
I. T. 47 Red	Form of schedule of income tax deductions for civil salary circles	.
" 47 Blue	Ditto ditto	.
" 47 Green	Ditto ditto	.
" 47 Pink	Ditto ditto	.
" 47 Yellow	Ditto ditto	.
" 47 Salmon	Ditto ditto	.
" 47A English	Ditto ditto	.
" 47A Red	Ditto ditto	.
" 47A Unbleached	Ditto ditto	.
" 47A Blue	Ditto ditto	.
" 47A Yellow	Ditto ditto	.
" 48	Form of register of tax on salaries	.
" 49	Form of register of tax recovered on interest on securities of local authorities and companies	.
" 50	Form of enquiry regarding income of branch firms	.
" 51	Form of enquiry regarding assessment of branches of firms	.
" 52	Form of certificate of assessment to income tax at a head office	.
" 53	Register of assesses in whose case certificates under section 64 are issued	.
" 54	Survey Register	.
" 55	Index Card 'C'	.
" 55A	Index Card 'D'	.
" 56	Form of property register	.
" 57	Tear off acknowledgment slip for notices of any kind	.
" 58	Form of certificate for electoral purposes	.
" 59	Cancelled.	.
" 60	Form of annual indent for Forms	.
" 61	Form of stock book of Forms and Stationery	.
" 62	Cancelled	.
" 63 loose	Paper for graphs	.
" 64	Paper ruled for journal and cash trial balance	.
" 65	Paper ruled for ledger	.
" 66	Correspondence (Receipt and Issue) Register	.
" 67	Daily stamp account register	.
" 68	Dummy slip for paper taken out of the records from charge of record keeper	.
" 69	Income tax return No VIII	.
" 70	Binders or Guard Files, 6" x 3	.
" 71	Punched blank index slips for insertion between binders or Guard Files	.
" 72	Post Card Acknowledgment	.
" 73	Form of appeal against an order refusing to re open an assessment under section 27 of the Income tax Act 1922	.
" 73 Tamil	Ditto ditto	.
" 73 Telugu	Ditto ditto	.
" 73 Gujarathi	Ditto ditto	.
" 73 Marathi	Ditto ditto	.

Number of Form	Description of Form	Remarks
I T 83 Telugu . .	Form of appeal against an order under section 28 of the Income tax Act, 1922	
" 83 Gujarathi .	Ditto ditto	
" 83 Marathi .	Ditto ditto	
" 83 Sindhi .	Ditto ditto	
" 83 Kanarese .	Ditto ditto	
" 83 Bengali .	Ditto ditto	
" 83 Assamese .	Ditto ditto	
" 83 Burmese .	Ditto ditto	
" 83 Chinese .	Ditto ditto	
" 83 Hindi .	Ditto ditto	
" 83 Urdu .	Ditto ditto	
" 83 Malayalam .	Ditto ditto	
" 83 Oriya .	Ditto ditto	
" 83 Kanarese Madras .	Ditto ditto	Will be printed, if required Do
" 83 Oriya Madras	Ditto ditto	
" 84	Form D Certificate of Refund	
" 85 .	Notice under section 46 (5) of the Income tax Act, 1922 relative to arrears of income tax	
" 86 .	Form B Notice under section 23, sub section 2 (and section 22 sub section 4) of the Indian Income tax Act XI of 1922 (for use where a return has been made,	
" 86 Tamil .	Ditto ditto	
" 86 Telugu .	Ditto ditto	
" 86 Gujarathi .	Ditto ditto	
" 86 Marathi .	Ditto ditto	
" 86 Sindhi .	Ditto ditto	
" 86 Kanarese .	Ditto ditto	
" 86 Bengali .	Ditto ditto	
" 86 Assamese .	Ditto ditto	
" 86 Burmese .	Ditto ditto	
" 86 Chinese .	Ditto ditto	
" 86 Hindi .	Ditto ditto	
" 86 Urdu .	Ditto ditto	
" 86 Malayalam .	Ditto ditto	
" 86 Oriya .	Ditto ditto	
" 86 Oriya Madras	Ditto ditto	
" 86 Kanarese-Madras	Ditto ditto	
" 87 .	Special cover for income tax appeal records	
" 88 .	Form of Assessment Order.	
" 89 .	Order for the refund of income tax	
" 90 .	Form of Notice under section 31 of the Indian Income tax Act, 1922	
" 91 .	Form Statistics of payments made to contractors	
" 92 .	Monthly statement of demand and collection of income-tax and super tax	
" 93 .	Form for communicating payments of interests, etc., from one circle to another	

Form of application for registration of a firm under section 2 (14) of the
Indian Income-tax Act, 1922 (Rule 3).

To
THE INCOME-TAX OFFICER,

Dated 192

I
We beg to apply for the

registration of $\frac{\text{my}}{\text{our}}$ firm under section 2 (14) of the Indian Income
tax Act, 1922

2. $\frac{\text{The original}}{\text{A certified copy}}$ of the instrument of partnership under which

the firm is constituted specifying the individual shares of the partners
together with $\frac{\text{a copy}}{\text{duplicate copy}}$ is enclosed. The presented particulars are
given on the reverse

3. $\frac{\text{I}}{\text{We}}$ do hereby certify that the profits for the year ending

$\frac{\text{have been}}{\text{will be}}$ actually divided or credited

in accordance with the shares shown in this partnership deed

Signature

Address

[P T O.]

Name and address of the firm	Name of the partners in the firm with the share of each in the business	Date on which the instrument of partnership was executed	Date, if any on which the instrument of partnership was last registered in the Income tax Officer's office	Remarks

I
We

do hereby certify that the information

given above is correct

Signature(s)

Memorandum of instructions for the recovery of income-tax on salaries, pensions, annuities, etc.

1 Income tax is to be recovered at the rate specified in para 2 on salaries, pensions, &c, at the time of payment of such salaries, &c, that is to say it is to be recovered monthly if salary is paid monthly and remitted to the Income-tax Officer within one week from the date of the recovery with a statement in the form on the reverse

2 House rent allowance and value of rent-free quarters form additions to the remuneration of an employee, even when residence in a particular town or building is necessary for the proper performance of the employee's duties. Such allowances or perquisites cover expenses of a personal character which the employee would otherwise have to incur and are, therefore, taxable under section 7 and the tax thereon should be deducted.

3 Information regarding payment of any salary, allowance, benefit or perquisite which is taken as exempt should be given in the remarks column of the statement

4 In calculating the amount of tax payable, the amount due on a fraction of a rupee should be neglected and, on determining the amount of tax payable fractions of an anna less than six pies should be disregarded and fractions of an anna equal to or exceeding six pies should be regarded as one anna

5 The minimum salary, &c, assessable to the tax is Rs 167 per annum. The tax is leviable at the following rates —

Total salary, &c	Rate
When the estimated income from salary, commission, bonus, &c, is less than Rs 2,000 per annum	Nil
When the estimated income from salary, commission, bonus, &c, is Rs 2,000 or more but is less than Rs 5,000 per annum	Five pies in the rupee
When the estimated income from salary, commission, bonus, &c, is Rs 5,000 or more but is less than Rs 10,000 per annum	Six pies in the rupee
When the estimated income from salary, commission, bonus, &c, is Rs 10,000 or more but is less than Rs 20,000 per annum	Nine pies in the rupee
When the estimated income from salary, commission, bonus, &c, is Rs 20,000 or more but is less than Rs 30,000 per annum	One anna in the rupee
When the estimated income from salary, commission, bonus, &c, is Rs 30,000 or more but is less than Rs 40,000 per annum	One anna and three pies in the rupee
When the estimated income from salary, commission, bonus, &c, is Rs 40,000 or more per annum	One anna and six pies in the rupee

6. If any member of your establishment makes payments to an insurance company on account of life insurance he may be allowed a rebate of the tax on his submitting the receipts of the insurance company for the payments made which should be sent on to this office for scrutiny. Rebate to the extent of only one-sixth of the total income from salary, commission, &c is allowable in a year.

7. Any excess or deficiency arising out of any previous deduction of tax can be adjusted at the time of any subsequent deduction of tax

No _____ OF 192 -192 .

INCOME-TAX OFFICE,

Dated

192 .

Forwarded to

with reference to

previous correspondence

Income tax Officer

I T 2

* 2 A. Where a salary is paid free from income tax the payment of income-tax is a prerequisite appropriate amount should be shown in 6 of the form

(memoirs, R. B. S. no 522/9 7/24)

List of persons in receipt of salaries, pensions, annuities, gratuities, commissions, bonus &c., with the amount of tax recovered from them.

Name.	Period for which the salary, &c., has been paid	Date on which the salary, &c., was actually paid	Salary	House rent allowance or value of rent free quarters.	Amount of bonus, gratuity fees, commission, perquisites or allowances (other than those shown in column 5), or profits in lieu of or in addition to salary or wages (each to be shown separately)	Total of columns 4 to 6.	Amount claimed as deduction on account of		Net amount on which tax is recovered.	Remarks.	
							Contributions to Provident and other Funds	Life Insurance Premiums			
1	2	3	4	5	6	7	8 (a)	8 (b)	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Total amount of tax									Rs.		

I, _____, do hereby declare that the above return is correctly prepared in accordance with section 13 of the Income-tax Act of 1922

To

INCOME-TAX OFFICE

Dated

19

Memorandum

Reference your statement of income tax in respect of the salaries of employees for Will you kindly let me know the circumstances in which the name of has been omitted therefrom. If he has left your service please communicate to this office the date on which he left, the amount of salary, commission, bonus etc., paid, if any, at the time of his leaving the service, as also his present address and the place where he has been employed since leaving your service, if known.

I shall feel obliged by your kindly adding in future explanatory notes in cases of any omissions to avoid correspondence.

Income-tax Office.

INCOME-TAX OFFICER :

Dated

19 .

is/are requested to be so good as to remit to this

office the amount of the income-tax due on the salaries of his/their
employees for the months of

at his/their earliest convenience.

Seal

Income-tax Officer.

Notice calling on a company for a return of total income with the profit and loss account under section 22 of the Indian Income-tax Act, 1922, and for a return of names & addresses of shareholders under section 19-A of the same Act

INCOME TAX OFFICE

Dated

192 .

To

1 You are hereby reminded of the provisions of section 22 (1) of the Indian Income tax Act, 1922, under which you are hereby required to prepare a true and correct return of total income in the attached form so far as it is applicable to your case, and to deliver it to me at my office, duly signed by you as the principal officer of the company, on or before the 15th of June 192

2 The return should be accompanied by a copy of the profit and loss account referred to therein

3 For the purpose of obtaining an allowance for depreciation under section 10 (2) (vi) of the Indian Income-tax Act, 1922, you are required to furnish particulars to the income tax office in the attached form

4 You are also reminded of the provisions of section 19-A of the Indian Income tax Act 1922 which require you to submit on or before the 15th June 1922 a return in the prescribed form containing names & addresses of all shareholders to whom payment has been made of a dividend or aggregate dividends exceeding Rs 10 or more in the year 1921-22 to the 31st March 1922

Income tax Officer

Form of return of total income of a Company under section 22 (1) of the Indian Income-tax, Act, 1922.

Income-tax year 192 - 192

Name of Company.

Its principal place of business

Income, profits or gains from business, trade, commerce

	Rs	a
Income profits or gains as per profit and loss account for the year ended 192		
Add any amount debited in the accounts in respect of—		
1 Reserve for bad debts		
2 Sums carried to reserve for provident or other funds		
3 Expenditure of the nature of charity or presents		
4 Expenditure of the nature of capital		
5 Income tax or super tax		
6 Rental value of property owned and occupied		
7 Cost of additions to or alterations extensions, improvements of any of the assets of the business		
8 Interest on reserve or other funds		
9 Losses sustained in former years		
10 Losses recoverable under an insurance or contract of an indemnity.		
11 Depreciation of any of the assets of the business		
12 Expenses not incurred solely for the purpose of earning the profits		
Total		
<i>Deduct</i> —Any profits included in the accounts already charged to Indian income tax and the interest on securities of the Government of India or local Governments declared to be income tax free		
Balance		

If the Company owns any property not occupied for the purposes of the business a statement in the form prescribed in the schedule overleaf should be attached with particulars of the credit and debit on account of such property entered in the accounts.

Declaration.

I, the [Secretary, etc. see section 2 (12) of the Act] of the (name of Company), declare that the information against each headed in this return is correctly given as shown in the books of the Company as also in the accounts which have been duly audited by the auditors of the Company and which have been adopted by the shareholders of the Company.

Signature

Designation

Date 192 .

A B—This return must be accompanied by a copy of the profit and loss account referred to above

I T. 8

[P T O

Serial number.	Name of village or town where the property is situated.	Name of mhaballa or street and number of property, if any.	In the case of municipalities the name of the person in whose name the property stands in the municipal registers.	Whether the property is occupied by owner or is let.	Annual letting value of the property.	Amount of rent actually received for the property if let.	Deductions.						Total of columns 8 to 13.	Net amount to be carried over to the front of the form.
							One-sixth of the annual letting value shown in column 8.	Premium paid to insure the property against damage or destruction.	Interest paid on a mortgage or charge on the property.	Ground-rent paid for the property.	Land revenue paid for the property.	Collection charges paid.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Form for the purpose of obtaining an allowance for depreciation under proviso (a) to section 10 (2) (vi) of the Indian Income-tax Act, 1922.

1 Description of building, machinery, plant or furniture	2 Capital expenditure during the year for additions, alterations, improvements and extensions	3 Date from which used for the pur- poses of the business	4 Particulars (including original cost, depreciation allowed and value realised by sale or scrap value) of obsolete machinery, plant or furni- ture sold or discarded during the year, with dates on which first brought into use and sold or discarded	5 Remarks
Rs				

I, _____ declare that to the best of my information the buildings, machinery,
plant and furniture described in column 1 of the above statement were the property of _____
during the year ended _____ and that the particulars entered in the state-
ment are correct and complete

Place

Date

I. T. 9,

Signature

Designation

192 .

**Notice under sections 22 (2) and 38 of the Indian Income-tax Act, 1922.
(For assesses other than Companies)**

No

INCOME TAX OFFICE,

Dated

192 .

To

1 In pursuance of the provisions of section 22 (2) of the Indian Income tax Act, 1922, you are hereby required to prepare a true and correct statement of your total income during the previous year in the attached form and to deliver it to me at my office duly signed by you on behalf of your firm on or before 192 ,

or within 30 days of the receipt of this notice (should the former date be less than 30 days after the receipt of this notice)

2 The income to be returned is the total income from all sources during the 'previous year' i.e., either (i) the twelve months ending on the 31st March 1922 or (ii) if the accounts have been made up within the said twelve months in respect of a year ending on any other day than the said 31st March 1922 then at your option the year ending on the day up to which the accounts have been so made up. This option, if it has been exercised by you on a previous occasion cannot, however, be again exercised now so as to vary the meaning of the expression "previous year" as then applicable to you except with my consent.

3 (*For firms only*) A partner in the firm should also make a separate statement of his total income. If you wish your Firm registered or re-registered under Section 214 of the Act and Rules 2 to 6, an application signed by one or more of the partners in the form and with the accompaniment prescribed in the rules may be submitted at any time before the assessment is made. It is desirable, however, that it should accompany your return of income.

4 The form contains the instructions required for the preparation of the return. If you desire any further information you should apply to this office.

5 If you represent a Firm or a Hindu Undivided family, you are hereby required under Section 38 to submit with this return a statement giving the names and addresses of the members of such firm or

**Form of return of total income for Individuals, Firms, Associations of
Individuals and Hindu Undivided Families under section 22 (2) of
the Indian Income-tax Act, 1922**

Income-tax year 192 -192 .

Name of assessee

Designation

Address

Statement of total income during the previous year.

Sources of income 1	Amount of profits or gains or income during the previous year 2	Tax already charged on the income 3	
	Rs	Rs	a
1 Salaries (including wages annuity pensions gratuity fees commission allowances perquisites including rent free quarters) or profits receiv- ed in lieu of or in addition to salary or wages (See note (1))			
2 Interest on securities (including d- ebentures) already taxed (2)			
3 Interest on securities of the Govern- ment of India or of local Govern- ments declared to be income-tax free (3)			
4 Property as shown in detail in Sched- ule A (4)			
5 Business trade commerce manufac- ture or dealings in property shares or securities (details as in note 5) (5)			
6 Profession (6)			
7 Dividends from companies (7)			
8 Interest on mortgages loans fixed deposits current accounts etc, not being income from business			
9 Ground rent			
10 Any source other than those mention- ed above including any income earned in partnership with others (See note (8))			
Total			
Deductions claimed in account of contributions to provident fund etc or insurance premia (see note 9)			

I declare that to the best of my knowledge and belief the information given in the above statement is correct and complete, that the amounts of income shown are truly stated and relate to the year ended _____ and that no other income accrued or arose or was received by $\frac{\text{me}}{\text{the firm}}$ during the said year and that $\frac{\text{I}}{\text{the firm}}$ have no other sources of income.

Date

Signature

N.B.—(a) *Income accruing to you outside British India received in British India is liable to taxation, and must be entered by you in the form.*

(b) *All income from whatever source derived must be entered in the form including income received by you as a partner of a firm.*

Note 1.—In column 2 should be shown the gross amount of salary and not the net amount after deductions on account of income-tax, provident funds, etc.

Note 2.—“Interest on securities” means the interest on promissory notes or bonds issued by the Government of India or of a local Government on debentures or other securities for _____ or company. Where income-tax has _____

interest has been paid income tax free, the amount of tax so deducted or paid should be added to the amount of interest actually received, and the gross amount so arrived at should be entered in column 2 of the statement. The term “interest on securities” does not include interest on fixed deposits or mortgages or other loans, which have to be shown under heading 8.

The interest on securities of the Government of India or of local Governments declared to be income-tax free should be shown under head 3. Those which are not declared to be income-tax free should be included under this head.

Entries under this head must be supported by the certificate issued by the person or company paying the interest under section 15 (b) of the Act.

Note 3.—(a) The income-tax payable on the interest receivable on a security of a local Government issued income-tax free is payable by the local Government and not by the holder of the security.

(b) Only the interest on securities of the Government of India or of a local Government declared to be income-tax free should be entered against this head. Such interest will not be charged to income-tax but it must be included in the statement of total income in order to ascertain the rate of income-tax chargeable on other income. It is chargeable to super-tax.

(c) Particulars of any interest on securities issued by other authorities and stated to be free of income-tax should be entered against head 2, as income-tax on such interest is actually paid by these authorities on behalf of the recipients.

Note 4.—The tax is payable under this head in respect of the bona fide annual value of any buildings or lands appurtenant thereto, of which you are the owner other than such portions of such buildings and lands as you may occupy for the purpose of your business.

Note 5—(a) Where you keep your accounts on the mercantile accountancy or book profits system, you must file a return in the following form—

Income, profits or gains from business, trade, commerce.

Income, profits or gains as per Profit and Loss Account for the year ended 19__	Rs.	p.
<i>Add any amount debited in the accounts in respect of—</i>		
1 Reserve for bad debts		
2 Sums carried to reserve for provident or other funds		
3 Expenditure of the nature of charity or presents		
4 Expenditure of the nature of capital		
5 Income-tax or super-tax		
6 Drawings or salary of proprietor or partners		
7 Rental value of property owned and occupied		
8 Cost of additions to or alterations, extensions, improvements of any of the assets of the business		
9 Interest on the proprietor's or partner's capital including interest on reserve or other funds		
10 Losses sustained in foreign trade		
11 Losses recoverable under an insurance or contract of indemnity		
12 Depreciation of any of the assets of the business		
13 Private or personal expenses and expenses not incurred solely for the purpose of earning the profits		

Total

*Deduct—*any profits included in the account already charged to Indian income tax and the interest on securities of the Government of India or of local Government & declared to be income tax free

Balance

(Signature of the person making the return)

(Date

192)

Where you do not keep your accounts in such a form, you must file a statement showing how you arrive at the taxable profits, i.e., showing details of the gross receipts and of the expenditure you propose to set against those receipts. No deductions are permissible on account of—

- (i) Property owned and occupied by the owner of a business for the purposes of a business,
- (ii) Additions to or alterations, extensions, or improvements of any of the assets of the business,
- (iii) Interest on the capital of the proprietor or partners of the business,
- (iv) Bad debts not actually written off in the accounts,

- (i) Losses sustained in previous years,
- (vi) Reserves of any kind,
- (ii) Sums paid on account of the income-tax or super-tax or any tax levied by a local authority other than local rates or municipal taxes in respect of the premises of the premises used for the purpose of the business,
- (iii) Any expenditure of the nature of charity or a present;
- (ix) Any expenditure of the nature of capital,
- (x) Any loss recoverable under an insurance or a contract of indemnity,
- (xi) Depreciation of any kind other than that specified in the Act;
- (xii) Drawing or advances of the proprietors or the partners
- (xiii) Private or personal expense of the assessee
- (iv) Any expenditure of any kind which is not incurred solely for the purpose of earning the profits

If you have included any such sums in your expenditure in your books, you must exclude them from the expenditure permissible for the purpose of arriving at your taxable profits

... allowance

account of any of your part of India (whether receipts

Note 7.—Income tax chargeable on the profit of companies is paid by the company as a deduction from the profit.

... in column ... of the statement

If the rate of tax applicable to your total income is less than the rate at which tax has been paid upon your dividends, you may, by attaching the company's certificate received with the dividends, have the excess collected on your dividends from the company set against the tax payable by you on your other income instead of having it apply separately for a refund

Note 8.—Agricultural income from land not paying land tax or land revenue to an authority in British India should be included under this head

Note 9.—Deductions from total income can only be made for insurance premia in respect of insurance on your own life or on the life of your wife or in respect of a contract for a deferred annuity on your own life or on the life of your wife. No other form of insurance except in the case of a deduction in respect of life of any male member of the family is allowable. The original policy or receipts of the insurance company to which the premium was paid must be attached to the return

Form A.

Notice under section 22, sub-section 4, of the Indian Income-tax Act,
XI of 1922

(For use where a return has not been made.)

No. _____

Dated the _____ 192 .

To _____

With reference to the return of income due from you under section 22, sub-
In continuation of my notice served on you on _____ calling on you to
section 1,
make a return of your income under section 22, sub section 2, of the Act for the
year ending _____ I hereby require you
to produce or cause to be produced for examination at my office at
on _____ the accounts and documents specified
overleaf

Wilful failure to comply with this notice will entail the forfeiture
of your right of appeal against the assessment under section 30, sub-
section 1, of the Act and will render you liable to prosecution under
section 51, sub-section (d) of the Act

Income-tax Officer.

I T. 12.

IP. T. O.

Summons to witness under Section 37 of the Indian Income tax
Act 1922

Dated

192

To

WHEREAS your evidence is necessary in the matter of the assessment of the income of _____ you are hereby required to attend with the documents noted below at my office at _____ on the _____ day of _____ 192____, at _____ o'clock A M, there to give evidence, and not to depart until you receive my permission to do so. Failure to so appear and give evidence is punishable under the provisions of the Civil Procedure Code 1908 (Rule 12 of Order XVI) * * *

[A sum has been deposited for your travelling expenses.]
Documents to be produced~



Income tax Officer
Asstt Commissioner
Commissioner

Notice of demand under section 29 of the Indian Income-tax Act, 1922.

To

1 You have been assessed for the current year to income tax amounting to Rs. (in addition to which a penalty of Rs. has been imposed), as shown in the copy of the assessment form overleaf.

2 You have also been assessed to super tax amounting to Rs.

3 You are required to pay the amount of Rs. on or before the to the Treasury Officer/Sub-Treasury Officer/Agent, Imperial Bank of India at when you will be granted a receipt.

4. If you do not pay the tax on or before the date specified above, you will be liable to a penalty which may be as great as the tax due from you.

5 If you are dissatisfied with your assessment you may present an appeal under sub-section (1) of section 30 of the Indian Income-tax Act 1922 to the Assistant Commissioner of Income-tax at

(or the Collector of the district) within 30 days from the receipt of this notice, on a petition duly stamped in the form presented under sub-section (3) of section 30 and verified as laid down in that form.

Or

The assessment has been made under sub-section 4 of section 23 of the Indian Income-tax Act 1922 because you failed to make a return of your income under section 21 or comply with a notice under sub-section (4) of section 21 to comply with a notice under sub-section (2) of section 23 and no appeal has been made. But if you were prevented by sufficient cause from making the return or did not receive the notice(s) aforesaid or had not a reasonable opportunity to comply or were prevented by sufficient cause from complying with the terms of the notice(s) you may apply to me under section 27, to cancel the assessment and proceed to make a fresh assessment.

6 The appropriate chalan should be sent along with the amount paid. Should you lose the chalan attached to this notice of demand it will be necessary for you to apply to the Income-tax Officer for copies of fresh chalan.

7 If you remit the demand by money order you should send it to the treasury officer, and should state on the money order form that the payment is on account of income-tax.

Dated 1922.

In come-tax Officer

(Place)

Note—The superseded words in paragraph 2 should be deleted.

ASSESSMENT FORM.

Assessment for 192 -2 .

DISTRICT OF ARFA

Name of assessee
Address

Serial number	Detailed sources of income	Amount of income	Tax deducted at source	Remarks
1	Salaries	Rs	1	1
2	Interest on Securities			
3	Property			
4	Business			
5	Profession			
6	Other sources			
(i) Total income			Rs	1
(ii) Deduction on account of provident fund, insurance premium etc				
(iii) Deduct sums received as dividend or from a firm the profits of which have been charged to tax				
(iv) Deduct amount of interest from tax free securities of the Government of India or of a local Government				
(v) Income now to be taxed				
(vi) Rate applicable ——— paise per rupee				
(vii) Amount of tax			Rs	1
(viii) Deduction under section 17				
(ix) Amount of deductions at source from salary or interest on securities for which credit is given under section 18 (v)				
(x) Abatement on account of dividends (at paise per rupee)				
(xi) Abatement on account of income from a registered firm (at paise per rupee)				
(xii) Net amount of tax (or refund)				
(xiii) Penalty under section 28 [or section 29 ()]				
(xiv) Total sum payable (or to be refunded) (in figures as well as in words)				
Rupees				
paise				

Dated

192

Income-tax Officer.

FORM B

Form of appeal against assessment to Income-tax.

To

The Assistant Commissioner of

The day of

19 .

The petition of
of sheweth as follows —

1 Under the Indian Income-tax Act, 1922, your petitioner has been assessed on the sum of Rs for the year commencing the 1st day of April 19 The notice of demand attached hereto was served upon him on 19

2 Your petitioner's income accruing or arising or received or deemed under the provisions of the Act to accrue or arise or to be received in British India for the year ending the day of 19 , amounted to Rs

3 Such income and profits actually accrued or arose or were received during the period of months and days

4 During the said year your petitioner had no other income or profits

5 Your petitioner has made a return of his income to the Income-tax Officer under section 22, sub-section (2), of the Act and has complied with all the terms of the notice served on him by the Income-tax Officer under section 23 (2) and/or [section 22 (4)]

Your petitioner therefore prays that he may be assessed accordingly (or that he may be declared not to be chargeable under the Act)

(Signed)

Grounds of appeal

I, , the petitioner named in the above petition do declare that what is stated therein is true to the best of my information and belief

(Signed)

Notice of date fixed for the hearing of an appeal under section 4
Act XI of 1922.

IN THE COURT OF THE ^{Office} COMMISSIONER OF INCOME-TAX,
ASSISTANT COMMISSIONER

Appeal No. of 192 -192 .

To APPELLANT.

WHEREAS an appeal against the assessment of income tax
order of the Assistant Commissioner

preferred by you in the ^{Office} court of _____ of the _____
was received and registered by this ^{Office} court and whereas _____ 192
at 10 o'clock, has been fixed for the hearing and final disposal of the
said appeal at _____, you are hereby informed that
you should appear in this ^{Office} court in person or by an authorized agent or
by a pleader duly instructed, and able to answer all material questions
relating to the said appeal or accompanied by some person able to answer
all such questions. Take notice that in default of your appearance on
the day beforementioned the appeal will be heard and determined in
your absence.

Issued under the seal of the ^{Office} court, this day of
192 .

By order, etc.,

Commissioner of Income-tax.
Assistant Commissioner

Notice Imposing a Penalty under Section 46, Indian Income-tax Act, 1922.

INCOME-TAX OFFICE,

Dated

192 .

To

Whereas you have not paid the sum of due on
 account of Income tax for the year on the
 prescribed date in accordance with the notice of
 demand sent to you on you are hereby informed
 that a penalty of Rs has been imposed upon you
 under section 46(1) of the Indian Income tax Act, 1922

2 You are further informed ^{warned} that ^{unless} if you pay the amount of tax due ^{a further} on or before the ¹⁹²² ^{a sum of Rs, penalty} ^{imposed on you} ^{and a warrant of distress will be} ^{will be remitted from the penalty and the sum of}

Rs ^{Rs assessed for the recovery of the whole amount due with com} will be payable by you. A chalan for the payment of Rs ^{is accordingly enclosed}

3 A Chalan is enclosed ^{Treasury} to enable you to pay ^{Sub-treasury} ^{at} for presentation at the ^{Branch of Imperial Bank of India}

but is only valid up to and including the 1921 If
 payment is not made on or before this date, it will be necessary for
 you to apply to me for the issue of a new chalan * and a warrant
 of distress will be issued for the recovery of the whole amount due
 with costs)

Office Seal



Income tax Officer

* For use in those areas only in which the Commissioner of Income tax has issued instructions under section 46(2)

Second or subsequent notice regarding the imposition of a penalty under section 46, Indian Income-tax Act, 1922.

INCOME TAX OFFICE,

Dated

192 .

To

Whereas a penalty of Rs _____ was imposed on you on the _____ 192 _____ under section 46(1) of the Indian Income-tax Act, 1922, and whereas you were informed that if the arrear of income tax due from you was paid on or before the _____ 192 _____, a certain sum would be remitted from the penalty, and whereas the arrear of income tax has not been paid by the date aforesaid and the concession has lapsed, you are hereby informed that if you pay the said arrear on or before _____ 192 _____ a sum of Rs _____ will be remitted from the penalty and the sum of Rs. _____ will be payable by you. A chalan for the payment of Rs _____ is accordingly enclosed for presentation at the _____ Treasury _____ Sub Treasury _____ Branch of Imperial Bank of India _____ at _____ but is only valid upto and including the _____ 192 _____. If payment is not made on or before this date, it will be necessary for you to apply to me for the issue of a new chalan* (and a warrant of distress will be issued for the recovery of the whole amount due with costs).

Office Seal



Collection 5/12/22

Income-tax Officer

* For use in those areas only in which the Commissioner of Income-tax has issued instructions under section 46(C)

C 5/12/22 5525 5/12/22

Notice Imposing a Penalty under Section 46, Indian Income-tax Act, 1922.

INCOME-TAX OFFICE,

Dated

192 .

To

Whereas you have not paid the sum of _____ due on
 account of Income-tax for the year _____ on the
 prescribed date _____ in accordance with the notice of
 demand sent to you on _____ you are hereby informed
 that a penalty of Rs _____ has been imposed upon you
 under section 46(1) of the Indian Income tax Act, 1922

2 You are further informed that if ^{warned} you pay the amount of ^{unless} tax due ^{a further} on or before the _____ ^{sum of its penalty} will be remitted from the penalty and the sum of _____

Rs _____ ^{imposed on you * 192} will be payable by you. A chalan for the payment of Rs _____ ^{is accordingly enclosed}

3 A Chalan is enclosed ^{Treasury} to enable you to pay the penalty ^{at} for presentation at the _____
 Sub-Treasury
 Branch of Imperial Bank of India

but is only valid up to and including the _____ 192. If
 payment is not made on or before this date, it will be necessary for
 you to apply to me for the issue of a new chalan * and a warrant
 of distress will be issued for the recovery of the whole amount due
 with cost*)

Office Seal

Income-tax Officer

* For use in those areas only in which the Commissioner of Income tax has issued instructions under sec 142(*)

No. Distress Warrant.

Place

Date 192

Name

Number in Index Register

Number in register of demand and Collections

Date of service of notice imposing penalty under section 16 (1)

Name of Distraining Officer

Amount demanded—Rs.

Income-tax officer

No.

To

WHEREAS ^{of} has not paid or shown sufficient cause, to my satisfaction, for the non payment of the sum of Rs ^{due on account of income-tax (as detailed below) for the year} although the said sum has been duly demanded in writing from the said [and whereas an order has been issued under section 16 (1) of the Indian Income tax Act, 1922, that in addition to the amount of the aforesaid arrears, a sum of Rs shall be levied by way of penalty and the said was warned that if the amount of arrears an penalty aforesaid was not paid within fifteen days, a warrant of distress would be issued] and whereas the said period of fifteen days has elapsed] this is to direct you to distrain that movable property ^{to the amount of} of the said ^{together with} goods and chattels ^{payable on the issue of this warrant and] such further sum as} the said sum of Rs ^{may be sufficient to defray the costs of recovering the said amounts and if within seven days next} after such distress the said sum of Rs ^{shall not be paid together with such} further sum as shall be sufficient to defray (the said costs, to sell the said ^{movable property} goods and chattels and having paid and deducted out of the proceeds of the sale the said sum of Rs. and the costs of recovering the same, to return the surplus, if any, and if the same be demanded within [†] ^{three years} ^{one year} from the date of the sale, to the person whom you shall find in possession of the said property. If sufficient distress cannot be found of that ^{movable property} goods and chattels of the said ^{you are to certify the same to me together with} this warrant

Given under my hand and seal

Details of amount due

this day of 192

Income-tax Officer

* The words in brackets should be omitted or modified according to circumstances.

† The superfluous words should be deleted.

I T 21.

I T 21.

Certificate under section 46(2) of the Indian Income-tax Act, 1922.

INCOME-TAX OFFICE.

Dated

192 .

To

THE COLLECTOR,

DISTRICT.

THIS is to certify that the sum of Rs. _____

_____ which is due from _____

son of

resident of

on account of $\frac{\text{Income-tax}}{\text{super-tax}}$ and penalty is in arrear. With reference to the provisions of sub-section (2) of section 46 of the Indian Income-tax Act, 1922, you are hereby requested to recover the same as if it were an arrear of land revenue.



Income-tax Officer.

No. 115

Distress Warrant.

Distress Warrant.

INCOME TAX OFFICE,

Place

To

Date

192

Name

Number in Index Register

Number in register of demand and Collections

Date of service of notice imposing penalty under section 46 (1)

Name of Distraining Officer

Amount demanded—Rs.

Income tax officer

WHEREAS ^{of} has not paid or shown sufficient cause, to my satisfaction for the non payment of the sum of Rs ^{income-tax} due on account of ^{super tax} (as detailed below) for the year although the said sum has been duly demanded in writing from the said [and whereas an order has been issued under section 46 (1) of the Indian Income-tax Act, 1922, that in addition to the amount of the aforesaid arrears a sum of Rs shall be levied by way of penalty and the said was warned that if the amount of arrears on penalty aforesaid was not paid within fifteen days a warrant of distress would be issued] [and whereas the said period of fifteen days has elapsed] this is to direct you to distrain the ^{movable property} of the said ^{goods and chattels} to the said sum of Rs [the said sum of Rs] together with [the fee of Rs] payable on the issue of this warrant and [such further sum as may be sufficient to defray the costs of recovering the said amounts and if within seven days next after such distress the said sum of Rs shall not be paid together with such further sum as shall be sufficient to defray the said costs, to sell the said ^{movable property} ^{goods and chattels} and having paid and deducted out of the proceeds of the sale the said sum of Rs and the costs of recovering the same to return the surplus if any, and if the same be demanded within ^{three years} ^{one year} from the date of the sale, to the person whom you shall find in possession of the said property If sufficient distress cannot be found of the ^{movable property} ^{goods and chattels} of the said you are to certify the same to me together with this warrant

Details of amount due

Given under my hand and seal

this day of 192

Income tax Officer

* The words in brackets should be omitted or modified according to circumstances

† The superfluous words should be deleted.

I T. 21.

I T. 21

Application for refund of income-tax under section 48 of the Indian
Income-tax Act, 1922.

I

of
do hereby state that my income from all sources to which the Act
applies during the year ending _____ on the 31st
March 192____, as shown in the return annexed amounted to
Rs _____ only

I therefore pray for a refund of —

Rs _____	under "Salaries"
Rs _____	under "Securities"
Rs _____	under "Dividends from Companies"
Rs _____	under "Share of profits of the registered firm or partnership known as _____ of which I am a partner.

Signature

I hereby declare that what is stated herein is correct

Signature

Dated

NOTE

1 The application should be accompanied by a return of total income in the form prescribed under section 22 unless the applicant has already made such a return to the Income-tax Officer

2 Where the application is made in respect of interest on securities or dividends from companies, the application should be accompanied by the certificate prescribed under section 18 (a) or section 20, as the case may be

3 The application for a refund should be made to the Income-tax Officer for the district in which the applicant is chargeable directly to income-tax or, if he is not chargeable directly to income-tax, to the Income-tax Officer for the district in which the applicant ordinarily resides, or if he is not resident in British India—

(i) to the Income-tax Officer of the district or area in which he was last charged directly to income tax when so resident, or

(ii) if he has never been so resident, to the Income-tax Officer of the district or area where the income-tax for the refund of which application is made was deducted

4 The application may be presented by the applicant in person or through a duly authorized agent or may be sent by post

RETURN No I.

Classification of the income-tax demand in the
in the year ending 31st March 192 .

district
province

Serial No	Classification	Assessment for 192 -2 .
1	2	3
1	Salaries—	Rs
	(a) paid by Government	
	(b) " " local authorities	
	(c) " " companies, other public bodies and associations	
	(d) paid by private employers	
2	Interest on securities—	
	(a) on securities of the Government of India or of a Local Government	
	(b) on debentures or other securities of a local authority or a company	
3	Income derived from property	
4	" " business	
5	Professional earnings	
6	Income derived from other sources	
7	Total of items 1 to 6	
8	(a) Amount to be deducted on account of section 15	
	(b) Amount to be deducted on account of section 17	
9	Resultant demand	
10	* Arrears	
11	Penalties—	
	(a) penal assessments under section 25 (2)	
	(b) " " " " 28	
	(c) " recoveries " " 46 (1)	
	(d) other penalties and fines	
12	Miscellaneous	
	(a) composition under section 53 (2)	
	(b) other items	
13	Total of items 9 to 12	
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	
	(b) on dividends of co-panies, under section 48	
	(c) to partners of firms, under section 48	
	(d) under section 49	
	(e) under arrangement with the Indian States	
	(f) other refunds †	
	Total refunds	
15	Net demand (item 13 minus item 15)	
17	Deduct Arrears outstanding on 31st March of the year to which the statement relates	
18	Add— Excess collections and advances payments	
19	Net collections	

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal of assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

RETURN No. II

Classification of the super-tax demand in the
in the year ending 31st March 192 .

district
province

Serial No	Classification	Assessment for 192 -192 .
1	2	3
		R.
1	Demand for the year . . .	
2	* Arrears . . .	
3	Miscellaneous including penalties	
4	Total of items 1 to 3 .	
5	Refunds	
6	Net demand (item 4 minus item 5)	
7	<i>Debit</i> —Arrears outstanding on 31st March of the year to which the statement relates	
8	<i>Add</i> —Excess collections and ad- vance payments	
9	Net collections . . .	

* If this figure differs from that in item 7 in the return of the preceding year an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

+ Refunds under section 19 are shown only in return No. I, and not in return No. II. The same is true of penal assessments, etc., when the assessee is assessed both to Income-tax and super tax.

RETURN No III.

district _____ in the year ending 31st
province _____

Refunds under the Indian Income-Tax Act, 1922, granted in the
March 19 .

A.—Under section 48.

Serial No.	Date of refund or rebate	On interest on securities.		On dividend of companies.		To partners of registered firms.		Remarks
		No. of applicants	Amount	No of applicants	Amount	No of applicant	Amount	
1	2	3	4	5	6	7	8	9
1	Rs. 200		Rs.		Rs.		Rs.	
2	0 1 1							
3	0 1 0							
4	0 0 9							
5	0 0 0							
6	0 0 3							
Total								

B—Under section 49.

Refunds to companies* Rs.
* Not to be included in Return No 1

Classification of grades of income-tax collected in the District in the Province
Provincial Government has a share

(a) Deductions at source or collections (including cases under section 4, where income or tax or both are enhanced on appeal or revision after collection demand, extra collections of tax during the year on account of excess allowance granted for insurance premia, etc. under section

Serial No	Grade of income	(a) Deductions at source or collections (including cases under section 4, where income or tax or both are enhanced on appeal or revision after collection demand, extra collections of tax during the year on account of excess allowance granted for insurance premia, etc. under section									
		Salaries.	Profits regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of			(b) Profits of				
				Government of India	Local Government.	Local authorities and companies.	Companies	Registered firms.			
1	2	3	4	5	6	7	8	9	10	11	12
		Income	Tax collected	Income	Tax collected	Income	Tax collected	Income	Tax collected	Income	Tax collected
	Rs.										
I	2,000 to 2,400										
II	2,500 to 2,900										
III	3,000 to 3,400										
IV	3,500 to 3,900										
V	4,000 to 4,400										
VI	4,500 to 4,900										
VII	5,000 to 5,400										
VIII	5,500 to 5,900										
IX	6,000 to 6,400										
X	6,500 to 6,900										
XI	7,000 to 7,400										
XII	7,500 to 7,900										
XIII	8,000 to 8,400										
XIV	8,500 and over										
XV	Unclassified income —										
	(a) tax at source at the maximum rate,										
	(b) covered by anticipatory certificates,										
	(c) other incomes, e.g. round sums paid in exceptional cases by employers										
	Total										

Notes.

(a) Tax granted before collection of tax on account of insurance premia, etc., under section 4, where income or tax or both are enhanced on appeal or revision after collection demand, extra collections of tax during the year on account of excess allowance granted for insurance premia, etc. under section

(b) Profits regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.

(c) Tax at source at the maximum rate, covered by anticipatory certificates, other incomes, e.g. round sums paid in exceptional cases by employers

RETURN NO. V

Statement showing collection of super-tax in the

district _____ in the year ending 31st March 192 _____

1 Class	2 Amount of Income	Collection from Individuals.				Collection from Companies.				Collection from Unregistered firms.				Collection from Hindu Undivided Families.				Total Collection.				18 Rs.	19 Net collection.
		3 Number of assesses.	4 Income.	5 Amount of tax.	6 Number of assesses.	7 Income.	8 Amount of tax.	9 Number of assesses.	10 Income.	11 Amount of tax.	12 Number of assesses.	13 Income.	14 Amount of tax.	15 Number of assesses.	16 Income.	17 Amount of tax.							
	Rs.		Rs.		Rs.																		
I	5001 to 1,00,000																						
II	1,00,001 to 1,50,000																						
III	1,50,001 to 2,00,000																						
IV	2,00,001 to 2,50,000																						
V	2,50,001 to 3,00,000																						
VI	3,00,001 to 3,50,000																						
VII	3,50,001 to 4,00,000																						
VIII	4,00,001 to 4,50,000																						
IX	4,50,001 to 5,00,000																						
X	5,00,001 and more																						
	Total																						

* Total income of an assessee should be entered in columns 4, 7, 10 and 13.

L. T. 27.

Add—Excess collections and miscellaneous
Add—Penalties (actual collections)
Total

RETURN NO. VI.

Classified statement of receipts of super-tax in the
district in the year ending 31st March 192 .
province

Serial No	Sources of income.	Companies		Other Assessors.		Total	
		No.	Amount of tax	No.	Amount of tax	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		P.
1	Banking . . .						
2	Buildings and land						
3	Chemical . . .						
4	Cotton spinning and weaving						
5	Cotton pressing, ginning and cleaning						
6	Engineering . . .						
7	Flour mills						
8	Insurance—Fire, Marine and life						
9	Iron and steel works						
10	Jute spinning and weaving						
11	Jute pressing						
12	Loading, shipping and ware housing						
13	Mining coal . . .						
14	Mining other minerals includ ing petroleum.						
15	Paper mills						
16	Printing and publishing						
17	Steam navigation—Ocean . .						
18	Steam navigation—River . .						
19	Sugar making and refining						
20	Railway . . .						
21	Tanneries and leather work .						
22	Tramways . . .						
23	Woollen mills . . .						
24	Others . . .						
	Total						

ASSESSMENT FORM.
Assessment for 192 -192 under Section Act XI of 1922.
DISTRICT OR AREA

Name of assessee

Number in General Index

Address

Number of miscellaneous record

Serial No	Detailed sources of income	Amount of income	Tax deducted at source	Remarks.
		Rs	Rs a	
1				
2				
3				
4				
5				
6				
(i) Total income			Rs a	Rs a
(ii) Deduction on account of provident fund insurance premia etc				
(iii) Deduct sums received as dividends or from a firm the profits of which have been charged to tax				
(iv) Deduct amount of interest from tax free securities of the Government of India or of a local Government				
(v) Income not to be taxed				
(vi) Rate applicable				
(vii) Amount of tax				
(viii) Deduction under section 17			Rs a	
(ix) Amount of deductions at source from salary or interest on securities for which credit is given under section 18 (a)				
(x) Abatement on account of dividends (at pias per rupee)				
(xi) Abatement on account of income from a registered firm (at pias per rupee)				
(xii) Net amount of tax (or refund)				
(xiii) Penalty under section 18 or section 20 (2)				
(xiv) Total sum payable (or to be refunded)—(in figures as well as in words)				
Rupees				
annas				

Dated

192

Income tax Officer,

Classification of demand.

Serial No.	Classification.	Amount of tax
1	Salaries—	Rs. a.
	(a) Paid by Government	
	(b) " a local authority	
	(c) " companies, other bodies and associations	
	(d) " private employers	
2	* Interest on securities—	
	(a) " on securities of the Government of India	
	(b) " " local Governments	
	(c) " on debentures and other securities of a local authority or company	
3	Income derived from property	
4	" " " business	
5	Professional earnings	
6	Income derived from other sources	
	Total	
	Deduction on account of section 15	
	Deduction on account of section 17	
	Total of refunds and rebates as in the classification cage below	
	Penalty under section 23 (2)	
	Net demand (or refund)	

* Where the result of an assessment is an abatement the sum allowed as a refund or rebate should be entered in the classification cage below

† Classification of refunds and rebates.

Source of income.	Date of refund or rebate.	Amount of refund or rebate.
		Rs. a.

† Items (x) and (xi) overleaf and abatement regarding securities.

Record of cash refunds.

Date of issue of notice of demand.

Number of voucher .
Date of voucher .
Amount of refund .
Reason for refund .

Returns

N-Not submitted
A Submitted and accepted
R-Submitted, but assessment not based on them.

Accounts.

N-Not submitted.
A-Submitted and accepted.
R Submitted, but assessment not based on them.

Receipt to be given to the payer

11—T₁

Inv _____
al Bank of India
 Numb _____
 in entered in
 demas as figure
 registe _____

Treasury _____
 Sub Treasury _____
 Branch of Imperial Bank of India _____

Received the sum of Rs

on account of income-tax for 192 -192 , due from

DEPARTMENT ONLY

Date

Treasurer

CERT₁

above entry in income tax
 r

income receipt

Treasury Officer _____
 Sub Treasury Officer _____
 Agent, Imperial Bank of India _____

Treasury Accountant

Rece

Treasury Officer

Inc
 (fic)

Treasury Stamp

* Ac

T.

Book No.

III --Taxes on Income--Refund--Income-tax
Super tax

Voucher No

Order for refund of income-tax.

Payable at the Imperial Bank of India *treasury within one month of date of issue*

To

The Treasury Officer
The Secretary and Treasurer Imperial Bank of India

1 Certified that with reference to the assessment record of

for the year no a refund of Rs

is due to

2 Certified that the income-tax concerning which this refund is given has been credited in the treasury

3 Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature

4 Passed for payment of Rs

(figures and words)

Signature Income tax Officer

Place

Date

Received payment
Claimant's signature

192

Pay rupees

only

The Frumined

Officer in charge of the Bank's Branch

Treasury

The

Accountant

192

Book No

II --Taxes on Income--Refunds--

Income tax
Super tax

Voucher No

Counterfoil order for refund of income-tax

Refund payable to

Assessment record no

Date of order directing refund

Amount of refund

Number in demand and collection register showing collection of amount regarding which refund is made

Initials of income-tax officer

Signature of recipient of the voucher

Date of encasement in the Imperial Bank

Notes--If the money is sent by money order the amount of money order counterfoil should be entered separately

Notes--If the money is sent by money order the receipt issued by the Post Office should be attached to the counterfoil

IT 23 (White).

Counterfoil of certificate to be given to a person desirous of securing deduction of income-tax at a rate less than the maximum rate on interest received on securities.

No.

Form of certificate to be given to a person desirous of securing deduction of income-tax at a rate less than the maximum rate on interest received on securities.

1. Date

2. Person to whom given

3. Person to whom addressed

4. Rate of deduction sanctioned

5. Securities concerned

Initials of Income-tax Officer.

L T 22.

INCOME-TAX OFFICE.

Dated

192 5

To

I hereby authorise (1)

to deduct income-tax at the rate of (2)

when paying the interest on the following securities to their present holder (3)

This authorisation will remain in force until cancelled by me.



Income-tax Officer.

Description of securities.

(1) Name and address of person paying the interest, (2) Rate of Income-tax sanctioned, (3) Name of person receiving interest.

Form of application for refund of income-tax by residents in Indian States.

I _____ of _____
do hereby state that my income from all sources in British India
during the year ending _____ on the 31st March 19____,
amounted to Rs _____ only as shown in the enclosed statement.

I therefore pray for a refund of

Rs under "Securities".

Re under "Dividends from Companies".

Signature

I hereby declare that what is stated herein is correct

Signature

Dated

19

Notes

1 The application should be accompanied by a return of total income in the form prescribed under section 22 unless the applicant has already made such a return to the Income-tax Officer

2 The ... the Political Officer //

through a duly authorised agent or may be sent by post person or

4 Details of the securities or shares in question should be shown in the statement overleaf

{To be printed overleaf }

Statement showing the details of securities of the Government of India

[illegible]

Counterfoil of certificate to be given to residents in Indian States who are desirous of securing deductions of income-tax at a rate less than the maximum rate on interest on Government securities drawn from a British Treasury in an Indian State

1 Date

2 Person to whom given

3 Person to whom addressed

4 Rate of deduction sanctioned

5 Securities concerned

Initial of Political Officer

L. P. 55.

Form of certificate to be given to residents in Indian States who are desirous of securing deductions of income-tax at a rate less than the maximum rate on interest on Government securities drawn from a British Treasury in an Indian State.

Dated

192 :

To

I, _____, Political Officer, do hereby certify that the income of _____ the owner of the securities specified below is liable to taxation at 18 pies in the rupee in respect of such securities, but his income from all sources in British India including the interest on such securities being more than Rs _____, and less than Rs _____, he is entitled to a refund calculated at the rate of _____ pies in the rupee. The net amount of income-tax to be deducted on the interest is to be at the rate of _____ pies in the rupee.

Description of security	Number	Date	Amount

Dated this the

day of

19 .

Political Officer

GENERAL INDEX REGISTER.

PERMANENT RECORD.

Serial number	Name of sawyer.	Address

INCOME-TAX. MISCELLANEOUS RECORD.

PROVINCE.

DISTRICT OR AREA—

Name of assessee—

Address—

Number in General Index Register—

	192 -2 .	192 -2 .	192 -2
Annual number in General Index Register.		.	

INCOME-TAX ASSESSMENT RECORD.

PROVINCE.

DISTRICT OR AREA—

NAME OF ASSESSEE—

ADDRESS OF ASSESSEE—

NUMBER IN GENERAL INDEX REGISTER—

ASSESSMENT RECORD.

RETURN OF
INCOME.

Year.	NUMBER OF PAPERS IN—			Date of destruction.	Initials of Income- tax Officer.	Number of papers	Date of removal.	Initials of personal clerk.
	Assessment form.	Assessment order.	Appellate order.					
19 -19 . . .								
19 -19 . . .								
19 -19 . . .								
19 -19 . . .								
19 -19 . . .								
19 -19 . . .								
19 -19 . . .								
19 -19 . . .								
19 -19 . . .								
19 -19 .								
19 -19 . . .								
19 -19 . . .								
19 -19 . . .								
19 -19 . . .								
19 -19 . . .								
19 -19 . . .								
19 -19 . . .								

INCOME-TAX—

DISTRICT.

Schedule of income tax deductions made in the month of 192 on salary paid for the month of
(to be attached to all salary bills and detailed establishment pay bills)

1	2	Gross amount of				4	5	6	7	8
		Salary wage Annual for 1 person.	Overseas pay	House allowance or value of rent free quarters	Amount of bonus, gratuity fees, commis- sions, perquisites or allowances (other than those shown in col. 3 (c)) or profits in lieu of or in addition to salary or wages (each to be shown sepa- rately)					
		3(a)	3(b)	()	3(d)					
		Rs a.	Rs a. l c. m.		Rs a.	Rs a.	Rs a.	Rs a.	Rs a.	

Month _____ Signature and designation _____
Number of voucher _____ of the drawer of the bill _____
P.T.O. (Rev.) (to be initialed by the clerk making the verification)

DISTRICT.

INCOME-TAX.—

Schedule of income-tax deductions made in the month of 19 on salary paid for the month of (to be attached to all salary bills and detailed establishment pay bills).

Name of officer	Designation of officer.	Gross amount of				Deductions on account of provident and other funds.	Deductions on account of life insurance premia	Net salary on which tax has been calculated.	Income-tax deducted	Remarks
		Salary, Wages, Annuity or Pension	Overseas Pay	House allowance or value of rent-free quarters	Tolls, gratuity, fees, commissions, perquisites or allowances (other than those shown in col. 3(c)), or profits in life : of or in addition to salary or wages (each to be shown separately).					
1	2	3(a)	3(b)	3(c)	3(d)	4	5	6	7	8
		Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	

Month

For use in the Treasury only

Signature and designation
of the drawer of the bill.

Number of voucher.
I T. 47A. (Red).

Verified.

(to be initialled by the Clerk making the verification.)

REGISTER OF TAX

Name

Designation and address

Serial No. in this register

Number in

Year and month in which amounts shown in columns 2(a), (b), (c) and (d) were paid to assessee	Gross amount of							
	Salary, Wages, Annuity or Pension.		Overseas Pay.		House allowance or value of rent free quarters		Amount of bonus, gratuity, fees, commissions, perquisites or allowances [other than those shown in col 3 (c)], or profits in lieu of or in addition to salary or wages (each to be shown separately)	
1	2(a)		2(b)		2(c)		2(d)	
	Rs	a.	Rs.	a.	Rs	a	Rs	a.
192 -2								
April .								
May .								
June .								
July								
August . . .								
September . .								
October								
November								
December								
January .								
February								
March								
Total for the year								

B B—Amounts paid to assessee in March of one year, of which the tax deducted is register of the former year, and in black ink in the register of the following year as the his salary during the former year while the tax deducted in March and paid into, Govern-

Register of tax recovered on interest on securities of local authorities and companies under section 18 (3) of the Indian Income-tax Act, 1922.

Name.	Year or portion of year for which tax is payable.	Amount of security.	Amount of tax paid	Chalan no. and date of payment.	Remarks
1	2	3	4	5	6

To

MEMO

The firm of
 whose principal place of business is at
 in this jurisdiction and upon whom a notice under section 22(2) of the
 Indian Income-tax Act, 1922, has been served has a branch in your
 district conducted under the name and style of
 at

I shall be obliged by your furnishing me, on an early date, with a
 statement of the nature and extent of its transactions, the amount and
 sources of its income (actual or estimated) in your district, and also of
 the material, whether regular accounts or otherwise, upon which your
 estimates are based, for assessment for the current year and request
 that no steps may be taken in your district against the
 branch of this firm

2 Should you know of any additional firms of this place having
 branches in your district, similar information may kindly be furnished
 to me in respect of such firms

Income-tax Officer

INCOME-TAX OFFICE,

Dated

192 .

To

MEMO.

Please state whether the firms mentioned in the attached list whose branch offices are situated here have been assessed in your district on their income derived in this place and communicated to you under the letters of this office noted below. If so, please furnish immediately certificates under section 64 of the Indian Income-tax Act, 1922

Income-tax Officer.

For the year ending 31st March 192 . No. of
192 -192 .

Certificate of income-tax paid by the undermentioned persons or company at the head office under section 64 of Act XI of 1922

Name under which the person or company carries on business at the head office	Names of particulars at the head office	Places at which the branch business is carried on	Name and address of the branch firm	Remarks
1	2	3	4	5

A.B.—This certificate does not exempt the local agent from assessment on his salary, commission, remuneration or other income assessable under the Act.

Seal.

INCOME-TAX OFFICE.

Dated 192 .

Income-Tax Officer.

Tour, Town & Village

SLEVA

No.	Name	Miles from Town		Remarks	Date		Remarks
		From	To		From	To	
1	2	3	4	5	6	7	8

Notes of the day's work in the field

Notes of the day's work in the field
 Notes of the day's work in the field
 Notes of the day's work in the field
 Notes of the day's work in the field
 Notes of the day's work in the field
 Notes of the day's work in the field
 Notes of the day's work in the field
 Notes of the day's work in the field

Town, Township or Village.

Serial No.	Ward, Block or Mohalla.	Street or Road.		Name of owner and of person in whose name the property stands in the Municipal, etc., Register	Address of such person or persons	Survey Register No	Tenant's name, occupation and address
		Name.	No. of house.				
1	2	3	4	5	6	7	8

NOTE—In large towns

Tear off Acknowledgment Slip.

No.

Name

Address

RECEIVED Income-tax Notice Form No.

on

Served by

Peon

Sd.

Assessee

Annual indent for fowns required by the of
for use during the year 192 -2 .

Number of registered form.	Average annual consumption for the past three years.	Number of copies received on last indent.	Number at present in stock.	Number now indented for.	Remarks.
1	2	3	4	5	6

Please despatch by Goods train to

Station

P. T. 04.

Assistant Commissioner of Income-tax Range.

Appeal No. of

Appellant's name

Appellant's address

Forwarded to the Income-tax Officer Circle who is requested to submit the connected records with any remarks that he may consider necessary.

2. The hearing of the appeal has been posted to*

at†

†3. The Income-tax Officer is requested to report specially on the points raised in the following paragraphs of the appeal petition‡:—

§

Date

Assistant Commissioner.

Resubmitted with my Assessment file(s)
G. I. No.(s)

(1) Remarks (and report) attached.
I have no remarks to offer.

(2) The Assessment was made under section sub-section

(3) The notice of demand was served on
The order under section 27 was dated

(4) The appeal is within time.
out of time.

Date

Income-tax Officer

Circle.

To

The Assistant Commissioner

Range

CONFERENCE (RECEIPT AND ISSUE) REGISTER.

185

Date of issue of receipt	(1) To (2) From whom (3) For what (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15) (16) (17) (18) (19) (20) (21) (22) (23) (24) (25) (26) (27) (28) (29) (30) (31) (32) (33) (34) (35) (36) (37) (38) (39) (40) (41) (42) (43) (44) (45) (46) (47) (48) (49) (50) (51) (52) (53) (54) (55) (56) (57) (58) (59) (60) (61) (62) (63) (64) (65) (66) (67) (68) (69) (70) (71) (72) (73) (74) (75) (76) (77) (78) (79) (80) (81) (82) (83) (84) (85) (86) (87) (88) (89) (90) (91) (92) (93) (94) (95) (96) (97) (98) (99) (100)	Date of receipt by clerk	Reference to whom and to what	Reply or fresh command calling on same subject. From whom—On file No. and date	Nature of R. or P. or N. and date of disposal
1	2	3	4	5	6
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31	32	33	34	35	36
37	38	39	40	41	42

CORRESPONDENCE (RECEIPT AND ISSUE) REGISTER.

1	Date of receipt by clerk	(1) Title	(2) From whom (if originating in office, enter "office")	(3) Outable No. and date (if received from outable), if indexed, enter "I" here	3	Date of submission by clerk to officer	4	Date of receipt back by clerk	5	Reference issued to whom and date	6	Reply or fresh communication on same subject. From whom—Outside No. and date	7	Nature ('R', 'D', 'F', 'L', or 'N') and date of disposal.	8
1	2						4	5	6				7		8

Daily Stamp Account.

Value of Stamp.

Received.

Spent.

In hand.

Rs.

a.

p.

Rs.

a.

p.

Rs.

a.

p.

Paper taken out of the Records from charge of Record-keeper.

No. _____ of 192 _____

Dated _____

To whom given _____

For No. _____ 192 _____

When given _____

Signature of the Clerk taking _____

Initials of the Record-keeper _____

Serial No	Name of petitioner.	Number in the demand and collection register	Date of receipt of peti tion	Date of submission of report. records	Date of receipt of order	Result 'U' (Unsuccessful), 'R' (Tax reduced) and 'E' (Tax enhanced) Brief note of any other order or 'remarks'.
1	2	3	4	5	6	7

Register of appeals, Review petitions and applications under Section

(To be kept in Commissioner's and Assistant

Commissioner's offices.)

Serial No.	Date of entry.	Name and address of petitioner.	Designation of officer (if any) against whose decision the application is filed.	Date of decision.	Result 'U' (Unsuccessful), 'R' (Tax reduced), 'E' (Tax enhanced). (Brief note, if any other order or remarks)
1	2	3	4	5	6

I. Register of Irrecoverable Demands.

Serial No.	Demand register No.	Name of assessee.	Amount remitted.				By whom remitted.	Date of order.	Remarks.
			Tax. (a)	Penalty. (b)	Cost. (c)	Total. (d)			
1	2	3			4		5	6	7

**APPLICATION FOR RELIEF FROM DOUBLE INCOME-TAX UNDER SECTION 49
OF THE INDIAN INCOME-TAX ACT, 1922**

I of do hereby state
that I have paid United Kingdom $\frac{\text{Income tax}}{\text{Income-tax and Super tax}}$ amounting
to £ for the year ending 19 on an
income of £ and that Indian $\frac{\text{Income tax}}{\text{Income tax and Super tax}}$
of Rs has also been paid on the same
income amounting to Rs I have ob-
income from the same source tained relief under the provisions of section 27 of the English Finance
Act, 1920 at the rate of —see attached certificate from
the Inspector of Taxes I now pray for a further
relief at the rate of amounting to Rs
under section 49 of the Indian Income tax Act, 1922, to which I am
entitled My income from all sources to which this Act applies during
the "previous year" ending on the 19 amounted
to Rs only —see return of income $\frac{\text{attached}}{\text{already submitted}}$

Signature

I hereby declare that what is stated herein is correct

Signature

Dated

19

FORM C.

FORM OF APPEAL AGAINST AN ORDER UNDER SECTION 25(2).

To

THE ASSISTANT COMMISSIONER OF INCOME-TAX

The

day of

The petition of _____ of _____
 sheweth as follows :—

1. Under Section 25 (2) of the Indian Income-tax Act, 1922, penalty of Rs. _____ has been imposed on your petitioner. The notice of demand attached hereto was served upon him on _____.

2 Your petitioner was prevented by sufficient cause as more particularly explained below from giving notice within the time prescribed by Section 25 (2) to the Income-tax Officer of the discontinuance of his business, profession or vocation.

3 Your petitioner therefore requests that the order of the Income-tax Officer imposing a penalty of Rs. _____ upon your petitioner may be set aside.

Signed

STATEMENT OF FACTS

Form of verification.

I, _____, the petitioner, named in the above petition, do declare that what is stated therein and in the above statement of facts is true to the best of my information and belief.

Signed

FORM D

FORM OF APPEAL AGAINST AN ORDER UNDER SECTION 28

To

THE COMMISSIONER OF INCOME TAXTHE ASSISTANT COMMISSIONER OF INCOME TAX

The _____ day of _____ 19____

The petition of _____ of _____
 sheweth as follows:—

1 Under Section 25 of the Indian Income-tax Act 1922 a penalty of Rs _____ has been imposed on your petitioner by the Income tax Officer _____ Assistant Commissioner. The notice of demand attached hereto was served upon him on _____

2 Your petitioner did not furnish particulars of his income or deliberately furnish inaccurate particulars thereof but it will be seen from the statement of facts attached hereto that it is not an amount to the best of his knowledge and belief

3 Your petitioner therefore requests that the order of the Income tax Officer _____ Assistant Commissioner imposing a penalty of Rs _____ upon your petitioner may be set aside.

Signed _____

STATEMENT OF FACTS

Form of verification

I, _____, the petitioner, named in the above petition, do declare that what is stated therein is true to the best of my information and belief

Signed _____

FORM D.

CERTIFICATE OF REFUND.

(For the year ending 31st March 19)

I, _____, Political Officer, do hereby certify that
 the income of _____ the owner of the shares specified below
 from all sources in British India including the dividends on such shares
 being more than Rs. _____, and less than Rs. _____
 he is entitled to a refund calculated at the rate of _____ pies in the
 rupee.

Description of shares.	Number.	Date.	Amount of dividend warrant.

Dated this the
 1. 11. 11.

day of

19 .

Political Officer.

FORM 17.

No or 19 -19

Income Tax Office.

19 .

To

Whereas the sum of Rupees is due
 from on account of Income
 Tax, I, the Income-tax Officer of
 hereby require you, under Section 46 (5) of the Income-tax Act, 1922,
 to deduct the above amount from any sum chargeable under the head
 'Salaries' payable to the defaulter subsequent to the date of
 this requisition and to pay forthwith the sum so deducted to
Treasury Officer
Sub Treasury Officer at for credit to the Government of
Agent, Imperial Bank of India
 India, when you will be granted a receipt. A chalan is enclosed here-
 with for the purpose.

And you are hereby warned that if you fail to comply with this
 order you will be liable to prosecution under Section 51 (a), Income-tax
 Act (XI of 1922)

Given under my hand and seal this day of 19 .

Income Tax Officer.

FORM B

NOTICE UNDER SECTION 23, SUB-SECTION 2 (AND SECTION 22, SUB SECTION 4) OF THE INDIAN INCOME TAX ACT XI OF 1922

(For use where a return has been made)

No

Dated the

192

To

To enable me to test the correctness of the return of your income furnished by you under section 22, $\frac{\text{sub section 1}}{\text{sub section 3}}$, of the Act for the year ending at on I hereby require you to attend at my office (and/or) to produce or cause to be produced at the said place and time the accounts and documents specified overleaf* and any other evidence on which you may rely in support of the return*

Wilful failure to comply with this notice will entail the forfeiture of your right of appeal under section 30(1) of the Act and will render you, liable to prosecution under section 51, sub section (1) of the Act

Income-tax Officer

Particulars of accounts and documents —

*These words should be struck out when the assessee is required to attend in person or by representative

OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME-TAX.

Year—19- 19

Appeal No

From District

Name of Petitioner

Address

District File No

Date of Assessment or final order on petition u/s 27

Date of filing of petition

Date of adjournment

Date of hearing

Date of appellate order

Result of appeal

Here enter appropriate letter as per margin.

C—Cancelled u/s 31(3)(c)

E—Enhanced u/s 31(3)(a)

R—Reduced u/s 31(3)(a)

S—Set aside u/s 31(3)(b)

U—Unsuccessful u/s 31(3)(d) or (e)

INCOME-TAX DEPARTMENT.

District

- (1) Year of assessment
- (2) Name of Assessee (with complete address)
- (3) Status — (Whether Individual, registered or unregistered firm, Hindu Undivided Family, Company or other association of individuals)
- (4) Sources of income with exact nature of business
- (5) Branches —
 - (a)
 - (b)
 - (c)
- (6) Shares in (a) Registered and
(b) unregistered Firms
- (7) Partners—(a) names with shares
(b) are they separately assessed?
- (8) Income returned
- (9) Accounts—(a) Books produced
(b) Method of accounting
(c) Accounting period
- (10) Section and Sub-section under which assessment made

ASSESSMENT ORDER OR NOTE

Book No

Voucher No

ORDER FOR THE REFUND OF INCOME TAX

Payable at the Imperial Bank of India
two months of date of issue

within

To

The Secretary and Treasurer, Imperial Bank of India,

1 Certified that the income of _____ the owner of the* _____ is liable to taxation at 18 pias in the rupee but his income from all sources in British India including the interest/dividends on such* _____ being more than Rs _____, and less than Rs _____, he is entitled to a refund of Rs _____ at the rate of _____ pias in the rupee

2 Certified that the income tax concerning which this refund is given has been credited in the Treasury

3 Certified that no refund order regarding the sum now in question has previously been granted

4 Please pay to Political Officer _____ the sum of Rs _____ (figures and words) _____ on account of the above refund

The _____ 192 . _____ Political Officer.

Received payment of Rs

(Signature of the person named in para 4)

Dated the

Please pay to

(Signature)

Pay rupees

only.

Officer in charge of the Bank's Branch

Received payment

Dated the

(Signature)

*Here enter Security or shares as the case may be.

NOTICE UNDER SECTION 34 of the Indian Income-tax Act (XI of 1922).

Income-tax Office

Dated

To

Whereas I have reason to believe that your income from
chargeable to income-tax in the year ending the 31st March 19

(a) has ^{wholly}_{partially} escaped assessment,

(b) has been assessed at too low a rate that is to say, at

pies in the rupee instead of at pies in the rupee
and I therefore propose—

(a) to assess the said income that has escaped assessment,

(b) to re-assess your said income at the correct rate as afore-said

I hereupon require you to deliver to me not later than
or within 30 days of the receipt of this notice, a return in the attached
form of your income from all sources chargeable to income-tax during
the said year ending

Income-tax Officer.

(Seal.)

* Here enter source.

(a) (b) — Unnecessary portions to be struck out.

Assessment and collection of income-tax, procedure regard- ing	Paragraph 55 76
---	--------------------

Assessment form—

description of, use and purposes of certain cages explained	59
appropriate entry to be made in "record of refunds" in the — when refund voucher issued	82.
See 'Register of classification of demand' and 'Re- gister of refunds and rebates'	

Assessment note (order)—

explanatory of figures in assessment form	60.
of branches to be made part of assessment order	72.
to be complete in itself	72.
Copies of — issued free of charge	217.

Assessment record—

contents described	72
copies of papers in	217.
retention and destruction of — See 'Records and papers retention and destruction of'	

Assessment work—

to begin early in financial year	58
most of — to be completed by November or Decem- ber	58

Assistant Commissioners of Income-tax, appointment of	20
---	----

Assistant Commissioners—

annual inspection of offices by	191
power to appoint non gazetted staff	29
power to punish members of establishment	32
power to sanction contingent expenditure	17

Attendance—

hours of office	157
maintenance of register of	158

Books, purchase of	11
--------------------	----

Books and Registers—

binding of, power of Assistant Commissioners and Income tax officers	17.
retention of — for periods mentioned against each	225

	Paragraph
British India, journey out of, power of Commissioners of Income tax to permit	13
Budget estimates—	
revenue, date of submission to Accounts Officer	91
revised estimate of preceding year and budget estimate for next year, explanations of variations	92
expenditure date of submission procedure for preparation of	93
accurate budgeting	96 98
lump provisions	102
expenditure not covered by some general or special sanction of Government provision for	101
probable savings	103
increments	104
leave salary	105
contract contingencies	106
non contract contingencies	107
travelling allowance	107 108
special items of expenditure retention or omission of	109
alteration or addition to sub heads	100
revenue estimates January edition of	110
Budget grant, exceeding of, Reasons for	118
Buildings, residential buildings and other public works power of Commissioners to accord administrative approval to	7
Cases, new and old—Disposals	202 & 203.
Cases, undisposed of, submission of monthly list of	192
Casual leave	42 & 43.
Censure recording of — in character roll	41
Certificates, grant of — to assesses in connection with electoral rolls	249
Certificates of service, good conduct, etc., not to be given	41.
Certificates of deduction of income-tax—	
at lower rate than maximum rate on interest received from securities when to be given	76.
issued under section 18 (9) or section 20 of Income tax Act, cancellation of — when refund granted	81
names of holders of — at a lower rate, to be entered separately in General Index Register	76.
review of — annually	76.

Chalan—	Paragraph.
how to be prepared	68
demand to be paid direct to the treasurer	68
delivery of — to assessee personally	67
<i>Except in special cases, no entries to be made in — in</i> <i>sub treasuries</i>	68
head of classification in public accounts to be shown	68
issue of duplicates, if original lost	68
Character rolls	11 & 48.
Charge certificates, to whom to be sent	255
Circulars, treatment of — and correspondence relating thereto	187.
Circulars of the Central Board of Revenue, not to be quoted in official documents	164
Clerical establishment—	
maintenance of graded lists of clerks	30
qualifications for appointment in	30
Collection, procedure regarding assessment and — of income tax	55 & 71
Commendation, record of — of establishment	41
Commissioners of Income-tax—	
appointment of —	19
financial powers of	1 & 16
power to appoint non gazetted staff	29
power to punish members of establishment	33
Confidential papers, method of despatching	170
Confidential reports on non-gazetted officers—	
date of submission of	256
procedure to be followed if report adversely affects offi- cer's promotion	256.
Consolidated indents for forms, date of submission to Central Forms Store	251.
Contingent expenditure—	
recurring, and non recurring, powers of Commissioners of Income tax to sanction	1
power of Assistant Commissioners and Income tax officers to sanction	17-14

	Paragraph.
Contractors, information concerning—Supply of — to Income tax Department	247.
Contracts and other instruments, power of Commissioners to sign	1 (v)
Copies—	
of official correspondence or reports not to be given ordinarily	174.
procedure for grant of — of records	217 219
Correspondence—	
avoidance of vernacular terms in official	167.
copies of official — not to be ordinarily given	174
division of — into pending and closed files	188
procedure relating to, other than that regarding an assessment	180 193
regarding an assessment	58 72
retention and distribution of See "Records and papers"	
rules regarding method of	162 174
system of registering	179
with persons outside British India	172
Correspondence register for receipts and issues combined—	
instructions for the use of	200 213
Commissioners' offices, introduction in	200
Council of State. See "Assessee"	
Cover—	
for assessment record what it should contain	72
for miscellaneous record, what it should contain	72
mode of addressing — containing ordinary and confidential papers	170
use of one — for letters despatched on same day to same office	171
Daily collections See "Register of daily collections"	
Date of issue of notice of demand	64
Deduction of tax on interest on securities, at rate lower than maximum rate	76
Delegation, of powers to Commissioners of Income tax	43-45
Demand—	
collection and balance statement	111
date of submission	113.

	Paragraph.
Demand of tax—	
action to be taken when — is paid	64
action to be taken when — falls into arrear	64
arrears of demand of income tax and super-tax to be shown separately at beginning of year	64
certificates for recovery of	64
general procedure	64
income tax and super tax demand to be shown separately	62
issue of reminders deprecated	64
penalties	64
time allowed for payment	64
Departmental enquiries into conduct of public servants, how to be carried out	38
Departmental receipts See "Register of daily collections "	
Depreciation record—	
method of maintaining	73
permanent retention of	221.
Despatch book. See "Service postage stamps "	
Destruction and retention of records and papers, instructions regarding	220 241
Dismissal and removal from office—	
distinction between	39
See also "Punishment "	
Dismissed Government servants, precautions against re em- ployment of	39.
District authorities, cordial relations to be maintained with	246
Durbars, direct communications with, prohibited	172
Electoral rolls—	
grant of certificates to assesseees in connection with	249
list of assesseees—Supply of—by Income tax Depart- ment	250
Encashment of refund vouchers, verification of	84
Establishment, temporary, power of Commissioners to engage.	8.

Examinations, Departmental—

when to be held	23
admissibility of travelling allowance for attending .	23
number of chances during probationary period . .	23
syllabus	24
percentage of marks for the Lower and Higher standards	24.
suitable date for — report by Commissioners . .	25
probable number of candidates	25
income tax law and rules, Book keeping and practical test essential to pass in	26

Expenditure, statement of—verification by Accounts officer 114**Fifty-five years, retention of gazetted officers in service after** 9.**Files—**

general	175 176
method of maintaining	177.
pending and closed	188
submission of — for orders	183
system of registering	179
retention and destruction of — See "Records and papers, retention and destruction of —"	

Financial powers, Commissioners of Income tax . 1, 4 5,
& 7-8**Five-year record—**

See "General Index Register"	
date of notices of return of income to be entered in	58
date of receipt of return of income to be entered in	58
number of annual record to be entered in appropriate column and year in	58

Forms—

consolidated indent of, date of submission to Central Forms Store	251
special to the Income tax Department	55
stock book of — and stationery, maintenance of .	252.

Fortnightly statement of appeals 259.**Four monthly estimates, date of submission to Board** . 116.**Furniture—**

European articles of	17.
Country articles of	17.
power of Assistant Commissioners and Income tax officers	17.
register of — and other property, maintenance of .	252.

	Paragraph
General Index Register—	
description of	57
permanent record	57
five year record	57
persons receiving certificates of deduction at a rate lower than maximum rate to be entered	76
General Provident Fund, powers of Commissioners to grant advances from	1(11)
Government servants' conduct rules—	
supply of copies of — to gazetted officers on first appointment	254
Rule 9 — power of Commissioners	12
Graded list of clerks, to be maintained in Commissioners' offices	30
Head of a Department, Commissioners of Income tax to be	2
Holidays, observance of same — as in local revenue Offices	257
Hot and cold weather charges, Assistant Commissioners of Income tax and Income tax officers, Madras Delegation of powers	18
Income-tax officers, power to sanction contingent expenditure	17
Income-tax Officers and Assistant Income-tax Officers—	
probationary period	21
qualification necessary for confirmation	21
training during period of probation	22
Increments—	
allowed to remain in abeyance, claim to, power of Commissioners to authorise Accountant General to investigate into	10
probationary service — counting of, for	27
Indent of forms, date of submission of consolidated — to Central Forms Store	251
Indexing, Instructions regarding	206 216
Information, Income tax Department, supply of, contractors	247
Inspection book, maintenance of office	161
Inspection of office, annual — by Assistant Commissioners	191
Interest on securities See "Certificates of deduction of income tax"	
Irrecoverable arrears, power to sanction the writing off of	14

	Paragraph
Journeys out of British India, power of Commissioners to permit	13
Leave—	
address of officers while on	44
casual leave	43
early notice of application for — to be given	44
grant of — to gazetted officers	44
grant of — to ministerial officers	45
medical certificate, grant of	46-48
Leave Account, preparation of	49 54
Legislative Assembly. See 'Assessee'	
Legislative Council See "Assessee"	
Letter(s)—	
avoidance of vernacular terms	167.
copies of official — not to be ordinarily given	174
procedure regarding the signing of	168
name and official designation of writer to be specified	166.
number to be quoted fully and correctly	163
office notes to be kept with	178.
officers responsible for matter and style of official — issued in their names	167
date on — to be date on which the draft is passed	169
procedure on receipt of	180 182
procedure when letter issued begins new file	186
to be self contained	162
use of rubber or other stamps for signature prohibited	168
when enclosures should or should not be forwarded	165
Medical certificates countersignature of	47
Menial establishment appointment of	29
Ministerial officers—	
appointment of	29
grant of leave to	45
Miscellaneous record—	
copies of papers in	217
retention and destruction of — See 'Records and papers, etc'	
See also "Cover"	
starting of — by entry on the order sheet	58

Newspapers, purchase of	Paragraph.
	11.
Non-gazetted staff, rules for appointment of	29 39
Non-contract contingencies, Expenditure on — power of Commissioners to sanction	1(12)
Notice of demand—	
date of issue of — important for control of collections	64.
delivery of — and chalan personally, if assessee present in office	67
inspecting officers to examine whether — issued promptly	67.
when to issue	67.
Notices calling for returns of income	58
Office accommodation, renting of, powers of Commissioners	1(11)
Office attendance, hours of	157.
Office inspection book, maintenance of	161.
Office order book, maintenance of	176
Office procedure	157 216.
Order sheet—	
intended to contain complete record of procedure in assessment	72.
use of rubber stamps for entries on	72
Penalties, imposition of — for delay in payment of demand	64
Pending and closed files	See "Files"
Permanent record—	
(general index register), to contain, alphabetically, name and address of assessees	57.
spacing between each letter	57
possibility of utilising form of — for another five years	58.
Plus and minus memorandum. See "Register of classification of demand"	
Political officers, subordinate, direct communication with — prohibited	172
Post office registers, access of Income tax officers to —	248
Procedure in connection with the assessment and collection of income-tax	55 76.

	Paragraph.
Procedure to be observed in cases of punishment of subordinate officials	37
Property and furniture, maintenance of register of	253
Provident Fund, General See General Provident Fund	
Provincial returns, instructions regarding submission of	151
Publications, power of Commissioners of Income tax to purchase	11
Punishment—	
appeals against	34
procedure to be observed regarding	37
review of order of	36
rules regarding	31 39
Purchase of articles for the public service	1(m)
Purchase of books and newspapers	11
Re-appropriation—	
powers of Commissioners	5
date of submission — proposals	119
Rebates See Register of refunds and rebates	
Record of cash refunds (assessment form)—	
designed to prevent double refunds	59
entries to be initialled by Income tax Officer	59
Records and papers—	
appellate record to be retained for five years	224
assessment record mode of retention	221
classes of	220
destruction of specified classes of — after specified number of years	225 231
division of files into parts for retention purposes	232
how — not otherwise dealt with to be treated	241
instructions regarding grant of copies of	217 219
labels to be affixed showing period of retention	233
list of destroyed registers to be kept	238
method of counting period of retention	236
miscellaneous record to be retained for three years	223
papers to be burnt	210
procedure to be followed if whole file destroyed	234
records of importance special to a district how to be treated	23

	Paragraph.
super-tax demand and collection to be shown separately in	62.
use of letters " N D. " and " N. A. "	62.
Register of refunds and rebates—	
how to be prepared	69.
method of making alterations	69.
Register of tax on salaries—	
maintenance of, and mode of preparing	74
object of	74.
Registers, unauthorised, maintenance of — strictly for-	
bidden	160.
Reminders, treatment of	185.
Removal and dismissal from office, distinction between	39.
Renting of office accommodation	1 (i).
Reports and reviews—	
avoidance of verbiage in	167.
avoidance of additional tables in	156.
general instructions regarding preparation of	152-156.
See also " Records and papers, retention and destruction of "	
Retention of gazetted officers in service after 55 years	9.
Retention and destruction of records and papers	220-241.
Returns—	
See " Annual returns "	
See " Records and papers, retention and destruction of "	
Returns of income—	
ascertainment of progress of submission of — by assess-	
ees	58.
date of receipt of — (See " Five-year record ")	
issue of notices calling for —	58.
See also " Notices of returns of income "	
Review of order of punishment by Commissioner	36.
Review, records of, retention of, for five years	224.
Rubber stamps—	
use of — for entries on order sheets	72.
use for signature of letters prohibited	168
Salaries See " Refund " and " Register of tax on salaries "	
Securities. See " Certificates of deduction of income-tax "	
Security bonds—	
rules regarding	194-199;
Adequacy of security to be scrutinised annually	199.
Amount of security to be fixed	195.

Security bonds—*contd*

clerks to be treated as public accountants if in custody of public moneys	194.
discretion allowed in fixing amount in	195
form of security	196
form of — to be used, how to be kept and when to be returned	197
retention of — for six months after vacation of office	196
sum left with subordinates not to exceed amount in	195.
sureties not required in addition to money deposit and hypothecation of landed property	198.

Service books, maintenance of — for non gazetted staff	40
--	----

Service postage stamps—

proper custody and expenditure of	193.
register of — to serve as despatch book for postal covers	193.

Six monthly estimates, date of submission to Board	116.
--	------

Special salary Circles	74.
----------------------------------	-----

Stamps, service postage proper custody and expenditure of	193.
---	------

Stationery, stock book of — to be maintained	252
--	-----

Stock book of stationery and forms to be maintained	252
---	-----

Suits against Secretary of State—

Notice of	242 243
defence of	244 245.

Super-tax—

assessment form to be used with alternative	61
demand and collections to be shown in separate pages of <i>register of demands and collections</i>	62
refunds separate pages to be set aside in register of refunds and rebates	69

Supplementary grants, date of submission of, proposals	119
--	-----

Supplementary Rules, exemption from operation of Rule 73— Commissioner of Income tax	15
---	----

Sureties See Security bonds ' .

Tabulation sheets	64
-----------------------------	----

Telephone rents, power of Commissioners to sanction	1 (ii)
---	--------

Temporary establishment, power of Commissioners to engage	8
---	---

	Paragraph.
Tour programmes, procedure regarding, — and manner of arranging tours	258
Travelling Allowance—	
controlling officer	3
rates sanctioned.	16
Unauthorised registers, maintenance of, prohibited	160
Undisposed cases, submission of monthly list of	192.
Vernacular terms, avoidance of, in official reports and corre- spondence	167
Vouchers. See “ Refund vouchers ”	
Weeding of files, maintenance of register for.	238.
Works, power of Commissioners to accord administrative approval to	7.

